



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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David A. Vaudt, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ March 27, 2009

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2008. The report covers the disbursement of federal funds by all state agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The state expended over \$5 billion of federal funds in fiscal year 2008, an increase of 5% over the prior year. Disbursements included approximately \$1.73 billion for medicaid, \$385 million for unemployment insurance, \$324 million for federal direct student loans, \$299 million for highway planning and construction, \$289 million for supplemental nutrition assistance, \$115 million for special education and \$91 million for temporary assistance for needy families. Although the State of Iowa administered approximately 570 federal programs during the year ended June 30, 2008, these seven programs accounted for over 64.4% of total federal disbursements.

Vaudt also reported internal control deficiencies at various state agencies, including an instance of noncompliance. These items, with management's responses, are included in the Schedule of Findings and Questioned Costs.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/index.html>.

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**STATE OF IOWA  
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2008**

**ENTITY IDENTIFICATION NUMBER  
EIN-42-0933966**

**State of Iowa**

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March 13, 2009

To the Governor and Members of the General Assembly:

We are pleased to submit the Single Audit Report for the State of Iowa for the year ended June 30, 2008. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The Single Audit Report reflects federal expenditures of over \$5 billion. This report includes significant deficiencies in internal control relating to major programs and an instance of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also reports an unqualified opinion of the State's compliance with requirements applicable to each of its major federal programs. The significant deficiencies and instance of non-compliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa Comprehensive Annual Financial Report for the year ended June 30, 2008 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0960-8990-B000.pdf>.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the state agencies and universities during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

A handwritten signature in black ink, reading "David A. Vaudt".

DAVID A. VAUDT, CPA  
Auditor of State

A handwritten signature in black ink, reading "Warren G. Jenkins".

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State



**State of Iowa**



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Independent Auditor's Report on the Schedule of Expenditures  
of Federal Awards, on Compliance with Requirements Applicable  
Major Program and on Internal Control over Compliance in  
Accordance with OMB Circular A-133

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the State of Iowa as of and for the year ended June 30, 2008, and have issued our report thereon dated December 10, 2008. We did not audit the financial statements of the Tobacco Settlement Authority, a major governmental fund, and certain discretely presented and blended component units, which statements reflect 98% of assets and 93% of revenues of the discretely presented component units and 19% of assets and 7% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the major fund and these discretely presented and blended component units, are based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the compliance of the State of Iowa with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit and the reports of other auditors provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Iowa's compliance with those requirements.

In our opinion, the State of Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and is described as item 08-III-HHS-401-1 in Part III of the accompanying Schedule of Findings and Questioned Costs.

### Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Iowa's internal control over compliance.

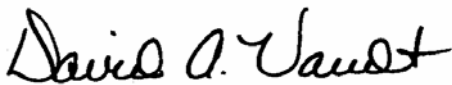
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as described below, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies.

A control deficiency in the State's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the State's ability to administer a federal program such that there is more than a remote likelihood noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies in internal control over compliance described in Part III of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

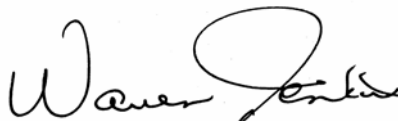
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the State's internal control. However, we do not believe any of the significant deficiencies described above are material weaknesses.

The State of Iowa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. While we have expressed our conclusions on the State's responses, we did not audit the State of Iowa's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials, employees and citizens of the State of Iowa and other parties to whom the State of Iowa may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 13, 2009, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 10, 2008

**Schedule of Expenditures of Federal Awards**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Office of National Drug Control Policy</u>				
07.000	Other Federal Assistance:			
	HIDTA Award (\$513,017 provided to subrecipients)	595	1,953,006	1,953,006
	Total U.S. Office of National Drug Control Policy		1,953,006	1,953,006
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance:			
	Peace Corps Recruiting	620	19,722	19,722
	Total U.S. Peace Corps		19,722	19,722
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	20,664 **	
10.001	Agricultural Research_Basic and Applied Research	620	1,676,115 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Biotechnology Research and Development; 177568, 177573)	620	22,995 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Practical Farmers of Iowa; Sustainable Farming Systems)	620	676 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of California; 018532)	620	673 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Georgia; RC294283, 9823447)	620	9,717 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683)	620	182,325 **	
10.001	Agricultural Research_Basic and Applied Research	621	26,983 **	1,940,148
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	1,768,147	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	620	1,228,049 **	2,996,196
10.028	Wildlife Services	620	14,508 **	14,508
10.163	Market Protection and Promotion	009	53,047	53,047
10.169	Specialty Crop Block Grant Program	009	93,146	93,146
10.200	Grants for Agricultural Research, Special Research Grants (\$1,367,509 provided to subrecipients)	620	4,829,068 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of California; 01604701)	620	1,836 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Dordt College; 2562050040022)	620	983 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Illinois; 20050512602A5683)	620	62,567 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614138A, 614063J, 614138D, 614054A, 614138E, 614141L, 614141A, 614054N, 614109E)	620	157,413 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Minnesota; POQ4089042501, Q4089042401)	620	8,785 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2562050042015, 2663220287002, 2562050037010, 2562050042038/GNC05-055, 2562050042013/LNC05-255, 2562050042024/GNC05-041, 2562050042017) (\$12,778 provided to subrecipients)	620	116,974 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; RF01077299)	620	5,247 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Resource Conservation and Development for North East Iowa; Dairy and Beef Food)	620	7,271 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.200	Grants for Agricultural Research, Special Research Grants	621	279,005 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Oregon State University)	621	453 **	5,469,602
10.202	Cooperative Forestry Research	620	249,612 **	249,612
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (\$391,692 provided to subrecipients)	620	9,235,783 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of Nebraska; 2562220301701)	620	6,064 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; ANIMAL DRUG PROGRAM)	620	275 **	9,242,122
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University	620	924 **	924
10.206	Grants for Agricultural Research_Competitive Research Grants	619	58,766 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (\$680,093 provided to subrecipients)	620	4,328,611 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of California; 01654002, 01650101)	620	62,100 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Georgia; RC3711223505728)	620	44,988 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022)	620	23,182 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q6706392393, Q4096504201, Q4086223201, Q4086221101)	620	243,300 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Missouri; C000042631, C000052791)	620	24,721 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Nebraska; 2562240084002)	620	13,819 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through North Carolina State University; 2004157808)	620	18,767 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB56050001ISU, AB564970ISU)	620	109,405 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Tennessee; OR1002400101)	620	1,996 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Vermont; 21009)	620	17,487 **	4,947,142
10.207	Animal Health and Disease Research	620	218,256 **	218,256
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	154,796 **	154,796
10.212	Small Business Innovation Research (Passed through Biotronics; Enhance Pork Quality)	620	4,184 **	
10.212	Small Business Innovation Research (Passed through Phenotype Screening Corporation; Plant Root Characterization - Phase II)	620	3,302 **	7,486
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; Q4089053401, Q4089053114, Q4089053120, Q4089053101)	620	48,364 **	48,364
10.216	1890 Institution Capacity Building Grants (Passed through Alcorn State University; 20073881418467)	620	53,664 **	
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; Cold Hardiness Research)	620	18,589 **	72,253
10.217	Higher Education Challenge Grants (\$85,060 provided to subrecipients)	620	437,194 **	
10.217	Higher Education Challenge Grants (Passed through Kansas State University; S06025)	620	15,694 **	
10.217	Higher Education Challenge Grants (Passed through University of Minnesota; S4098010101)	620	8,744 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 200702171)	620	21,777 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.217	Higher Education Challenge Grants (Passed through Penn State University; 3033ISUUSDA5854)	620	1,333 **	484,742
10.219	Biotechnology Risk Assessment Research	620	254,806 **	254,806
10.224	Fund for Rural America Research, Education, and Extension Activities (Passed through University of Arizona; Y481442)	620	801 **	801
10.227	1994 Institutions Research Program (Passed through Sinte Gleska University; Analysis of Sage)	620	4,060 **	4,060
10.250	Agricultural and Rural Economic Research	620	76,210 **	
10.250	Agricultural and Rural Economic Research (Passed through University of California; K98183420)	620	47 **	
10.250	Agricultural and Rural Economic Research (Passed through University of Chicago; 33450A)	620	6,180 **	
10.250	Agricultural and Rural Economic Research (Passed through University of Wisconsin; F184520)	620	10,551 **	92,988
10.253	Food Assistance and Nutrition Research Programs (FANRP) (\$12,610 provided to subrecipients)	620	32,345 **	32,345
10.303	Integrated Programs (\$708,317 provided to subrecipients)	620	2,170,247 **	
10.303	Integrated Programs (Passed through University of Illinois; 20070496704)	620	65 **	
10.303	Integrated Programs (Passed through Michigan State University; 614256S, 614256M, 614256MM, 614275C) (\$11,278 provided to subrecipients)	620	125,144 **	2,295,456
10.304	Homeland Security_Agricultural	620	313,689 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614110C, 614135D)	620	60,827 **	374,516
10.305	International Science and Education Grants	620	40,182 **	40,182
10.307	Organic Agriculture Research and Extension Initiative (\$131,349 provided to subrecipients)	620	188,253 **	188,253
10.352	Value-Added Producer Grants (\$1,221,166 provided to subrecipients)	620	2,236,023 **	2,236,023
10.446	Rural Community Development Initiative	542	32,044	
10.446	Rural Community Development Initiative	621	120,024	152,068
10.450	Crop Insurance (\$55,656 provided to subrecipients)	620	103,405 **	103,405
10.457	Commodity Partnerships for Risk Management Education (\$20,948 provided to subrecipients)	620	78,733 **	
10.457	Commodity Partnerships for Risk Management Education (Passed through Kansas State University; S08127)	620	11,957 **	90,690
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,747,262	1,747,262
10.500	Cooperative Extension Service (\$373,745 provided to subrecipients)	620	10,803,510 **	
10.500	Cooperative Extension Service (Passed through Auburn University; ACESAYDPT207, 08USDAARMY, 08USDAARMYISU)	620	128,387 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S07031, S07076, S08032)	620	131,986 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 46768204341)	620	26,011 **	
10.500	Cooperative Extension Service (Passed through Michigan State University; 615434A, 615069A)	620	26,123 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; Q4089043601, Q4299055101, Answerline Services, Answerline Services MN Extension Clients, S4089052301)	620	78,033 **	
10.500	Cooperative Extension Service (Passed through Mississippi State University; 01800034027801)	620	5,996 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563240053313, 2563240053108, 2563240053111, 2563090030019, 2563090037012, 2563240053116) (\$11,327 provided to subrecipients)	620	86,810 **	
10.500	Cooperative Extension Service (Passed through North Carolina State University; 2007073645, 2006045731, 2006017601, 2008059003)	620	25,994 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through North Central Extension Directors; Memo of Understanding) (\$21,263 provided to subrecipients)	620	27,359 **	
10.500	Cooperative Extension Service (Passed through Utah State University; 061554017)	620	1,193 **	11,341,402
10.551	Supplemental Nutrition Assistance Program	401	289,353,651	289,353,651
10.553	School Breakfast Program (\$14,971,820 provided to subrecipients)	282	14,971,820	14,971,820
10.555	National School Lunch Program (\$85,218,383 provided to subrecipients)	282	85,218,383	85,218,383
10.556	Special Milk Program for Children (\$81,887 provided to subrecipients)	282	81,887	81,887
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$10,643,854 provided to subrecipients)	588	47,367,042	47,367,042
10.558	Child and Adult Care Food Program (\$23,479,788 provided to subrecipients)	282	23,789,902	23,789,902
10.559	Summer Food Service Program for Children (\$1,199,686 provided to subrecipients)	282	1,277,992	1,277,992
10.560	State Administrative Expenses for Child Nutrition	282	1,483,208	1,483,208
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$1,601,248 provided to subrecipients)	401	20,884,411	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; County Basics)	620	36,661 **	20,921,072
10.565	Commodity Supplemental Food Program	401	217,473	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; Nutrition Education)	620	12,807	230,280
10.568	Emergency Food Assistance Program (Administrative Costs)	401	483,389	483,389
10.569	Emergency Food Assistance Program (Food Commodities)	401	2,415,190	2,415,190
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	428,789	428,789
10.574	Team Nutrition Grants	282	352,155	352,155
10.576	Senior Farmers Market Nutrition Program	009	487,542	487,542
10.582	Fresh Fruit and Vegetable Program (\$909,971 provided to subrecipients)	282	909,971	909,971
10.652	Forestry Research	620	39,232 **	39,232
10.664	Cooperative Forestry Assistance	542	2,104,187	
10.664	Cooperative Forestry Assistance	620	8,319 **	2,112,506
10.675	Urban and Community Forestry Program	620	3,466 **	3,466
10.680	Forest Health Protection	620	43,179 **	
10.680	Forest Health Protection (Passed through The Nature Conservancy; Landfire)	620	306 **	43,485
10.771	Rural Cooperative Development Grants	620	47,908	47,908
10.901	Resource Conservation and Development	620	19,784 **	19,784
10.902	Soil and Water Conservation (\$42,429 provided to subrecipients)	620	204,011 **	
10.902	Soil and Water Conservation	621	165,243	369,254
10.904	Watershed Protection and Flood Prevention	542	543,860	543,860
10.906	Watershed Surveys and Planning	619	78,624 **	78,624
10.912	Environmental Quality Incentives Program	620	34,958 **	
10.912	Environmental Quality Incentives Program (Passed through Agricultural Drainage Management; NRCS683A756116)	620	10,328 **	
10.912	Environmental Quality Incentives Program (Passed through The Rodale Institute; RI100219IOWA)	620	362 **	
10.912	Environmental Quality Incentives Program (Passed through Winrock International Institute; NRCS683A756184)	620	70,995 **	
10.912	Environmental Quality Incentives Program	621	138,132	254,775
10.914	Wildlife Habitat Incentive Program (Passed through Mississippi State University; 33054408030012)	620	48,446 **	48,446
10.960	Technical Agricultural Assistance	620	372,007 **	372,007
10.961	Scientific Cooperation and Research	620	205,972 **	205,972
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	143,063 **	143,063



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.000	Other Federal Assistance:			
	Unknown Title (Passed through The Regents of the University of California; 016258-01) (\$18,256 provided to subrecipients)	619	18,256 **	
	Unknown Title (\$298,345 provided to subrecipients)	620	4,819,653 **	
	Unknown Title (Passed through Iowa Cattlemen's Association; Vegetative Treatment)	620	46,424 **	
	Unknown Title (Passed through Institute for Technology Development Inc.; Hyperspectral Imaging)	620	27,403 **	
	Unknown Title (Passed through Michigan State University; 615069A, 614054B)	620	2,964 **	
	Unknown Title (Passed through National Association of State Universities; AKIWM111) (\$16,006 provided to subrecipients)	620	34,460 **	
	Unknown Title (Passed through North Central Soybean Research; Sentinel Plots)	620	140 **	
	Unknown Title (Passed through Prairie Rivers Resource Conservation & Development; 6861146200)	620	111,292 **	
	Unknown Title (Passed through Shivvers Manufacturing, Inc.; Drying of Grain, Preheat Grain with Exhaust)	620	6,673 **	
	Unknown Title (Passed through Southern Iowa Forage and Livestock Committee; Grazing with Wildlife)	620	2,435 **	
	Unknown Title (Passed through Southwest Iowa Coalition; Program Coordination)	620	17,875 **	
	Unknown Title (Passed through United Egg Producers; Feeding Altered Diets)	620	75,295 **	
	Unknown Title (Passed through Washington State University; 104344G001883)	620	12,063 **	5,174,933
	Total U.S. Department of Agriculture		544,176,189	544,176,189
<u>U.S. Department of Commerce</u>				
11.303	Economic Development Technical Assistance	620	110,683	110,683
11.417	Sea Grant Support	542	35,579	35,579
11.431	Climate and Atmospheric Research (\$36,095 provided to subrecipients)	619	36,095 **	36,095
11.432	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (Passed through University of California, San Diego; 10230345-004-006)	619	6,125 **	6,125
11.460	Special Oceanic and Atmospheric Projects (Passed through National Oceanic and Atmospheric Administration; NA06OAR4600230) (\$26,425 provided to subrecipients)	620	367,909 **	
11.460	Special Oceanic and Atmospheric Projects	621	411,710	779,619
11.462	Hydrologic Research	619	20,620 **	20,620
11.472	Unallied Science Program	619	17,775 **	17,775
11.550	Public Telecommunications Facilities Planning and Construction	285	787,387	
11.550	Public Telecommunications Facilities Planning and Construction	620	337,051	
11.550	Public Telecommunications Facilities Planning and Construction	621	44,125	1,168,563
11.609	Measurement and Engineering Research and Standards	619	5,395 **	
11.609	Measurement and Engineering Research and Standards	620	7,315	
11.609	Measurement and Engineering Research and Standards (Passed through National Institute of Standards and Technology; 60NANB6D6002)	620	36,092 **	48,802
11.611	Manufacturing Extension Partnership (\$109,995 provided to subrecipients)	620	1,857,338 **	1,857,338
11.000	Other Federal Assistance:			
	Unknown Title	620	64,546 **	64,546
	Total U.S. Department of Commerce		4,145,745	4,145,745

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<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance for Business Firms	620	279,310	279,310
12.112	Payments to States in Lieu of Real Estate Taxes	655	397,091	397,091
12.300	Basic and Applied Scientific Research (\$345,188 provided to subrecipients)	619	2,571,554 **	
12.300	Basic and Applied Scientific Research (Passed through Aptima, Inc.; 0368-1309)	619	115,882 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK61370)	619	130,600 **	
12.300	Basic and Applied Scientific Research (\$391,911 provided to subrecipients)	620	1,649,676 **	
12.300	Basic and Applied Scientific Research (Passed through Drexel University; Remote Test and Measure)	620	75,936 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	202,017 **	
12.300	Basic and Applied Scientific Research (Passed through VM Products Inc.; Low Cost Position Indicator)	620	48,423 **	4,794,088
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)	620	22,481 **	22,481
12.400	Military Construction, National Guard	582	8,161,699	
12.400	Military Construction, National Guard (\$913,966 provided to subrecipients)	619	2,693,948 **	
12.400	Military Construction, National Guard (Passed through Steel Founders' Society of America)	619	146,057 **	
12.400	Military Construction, National Guard (Passed through University of Michigan; F011657)	619	194,464 **	11,196,168
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	39,121,824	39,121,824
12.420	Military Medical Research and Development (\$97,770 provided to subrecipients)	619	836,640 **	
12.420	Military Medical Research and Development (Passed through Academy of Applied Science; 07-70)	619	2,600 **	
12.420	Military Medical Research and Development (Passed through University of Rochester; 413874-G)	619	322 **	
12.420	Military Medical Research and Development (Passed through Vanderbilt University; VUMC32111R)	620	69,756 **	909,318
12.431	Basic Scientific Research	619	349,951 **	
12.431	Basic Scientific Research	620	37,260 **	
12.431	Basic Scientific Research	621	1,202,404	1,589,615
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	79 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	77,380 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Summer Internship, 0761)	620	2,801	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through University of Illinois; 20030396901)	620	54,157 **	134,417
12.800	Air Force Defense Research Sciences Program	619	519,521 **	
12.800	Air Force Defense Research Sciences Program (Passed through Florida State University; R00876)	619	29,494 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Florida; UF-EIES-0706007-UIW)	619	40,172 **	
12.800	Air Force Defense Research Sciences Program	620	3,190,321 **	
12.800	Air Force Defense Research Sciences Program (Passed through Kent State University; 444286P8061713)	620	93,230 **	
12.800	Air Force Defense Research Sciences Program (Passed through Rensselaer Polytechnic Institute; A11726)	620	44,261 **	
12.800	Air Force Defense Research Sciences Program (Passed through Stanford University; 1737502032814A)	620	27,685 **	3,944,684
12.901	Mathematical Sciences Grants Program	619	9,929 **	
12.901	Mathematical Sciences Grants Program	620	52,291 **	62,220
12.902	Information Security Grant Program	620	89,315	89,315

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CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Defense (continued)</u>				
12.910	Research and Technology Development	619	199,305 **	
12.910	Research and Technology Development (Passed through Boeing; KT8079)	620	4,527 **	
12.910	Research and Technology Development (Passed through Stanford University; 1891874036790B)	620	57,560 **	261,392
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	478,757	
	Department of the Army (\$215,106 provided to subrecipients)	619	2,993,986 **	
	Department of the Army (Passed through Academy of Applied Science)	619	19,071 **	
	Department of the Army (Passed through Advanced Infoneering, Inc.; N00014-07-M-0345)	619	21,000 **	
	Department of the Army (Passed through Advanced Technology Institute; 2006-390, 2007-623)	619	218,387 **	
	Department of the Army (Passed through Aptima, Inc., 0435-1363, 0438-1370)	619	31,000 **	
	Department of the Army (Passed through Battelle Memorial Institute Columbus Division; TCN 07143, TCN 07180)	619	278,027 **	
	Department of the Army (Passed through Booz-Allen & Hamilton, Inc.; 91852DBS31)	619	61,487 **	
	Department of the Army (Passed through Calspan-UB Research Center; 06836-02)	619	324,597 **	
	Department of the Army (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 180552, 180673)	619	251,999 **	
	Department of the Army (Passed through Infectious Diseases Society of America; SB1107)	619	13,258 **	
	Department of the Army (Passed through Johns Hopkins University; 929366)	619	59,450 **	
	Department of the Army (Passed through Nextgen Aeronautics, Inc.; PO 07-03)	619	54,080 **	
	Department of the Army (Passed through Orion International Technologies, Inc.; OIT-S-06-002) (\$17,040 provided to subrecipients)	619	44,000 **	
	Department of the Army (Passed through Pacific Scientific and Engineering Group, Inc.; 438-1370)	619	21,971 **	
	Department of the Army (Passed through South Carolina Nutrition Research Consortium; 2008-32)	619	13,194 **	
	Department of the Air Force (\$401,686 provided to subrecipients)	620	2,441,360 **	
	Department of the Army	620	20 **	
	Army Corps of Engineers	620	286,441 **	
	Department of Defense	620	157,969 **	
	Unknown Title (Passed through Agiltron, Inc.; Infared Fiber for Conversion and Routing)	620	28,711 **	
	Unknown Title (Passed through Barron Associates, Inc.; 361SC01)	620	733 **	
	Unknown Title (Passed through Bodymedia, Inc.; Glucose Response)	620	71,883 **	
	Unknown Title (Passed through Chenega Federal System, LLC; 1600430052)	620	5,257 **	
	Unknown Title (Passed through Direct Vapor Technologies; Novel Bonda Coat)	620	90,418 **	
	Unknown Title (Passed through Infoscitex Corporation; 11911S1)	620	89,201 **	
	Unknown Title (Passed through Innovative Scientific Solution; Ballistic Imaging Spray, SB05037, SB01507, SB05044, SB01607)	620	225,373 **	
	Unknown Title (Passed through PC Krause & Assoc.; PCKA07ISUM2781)	620	20,000 **	
	Unknown Title (Passed through Penn State University; 3320ISUUSA0008)	620	68,967 **	
	Unknown Title (Passed through Princeton University; 00001372)	620	44,727 **	
	Unknown Title (Passed through Rockwell Collins; 0259)	620	12,452 **	
	Unknown Title (Passed through Rolls Royce; 1840010483)	620	126,614 **	
	Unknown Title (Passed through Schafer Corporation; 05A18)	620	11,900 **	

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<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Spectral Services; PO8521GL29920014742)	620	18,870 **	
	Unknown Title (Passed through Spire Corporation; 2005XX)	620	16,759 **	
	Unknown Title (Passed through Steel Founders' Society of America; Preformance Steel Casting)	620	128,579 **	
	Unknown Title (Passed through Thermal Wave Imaging; Inspect Hot Section Blade)	620	1,621 **	
	Unknown Title (Passed through UES Inc.; S777000001)	620	176,995 **	
	Unknown Title (Passed through Useful Bias; Predictive Atomistic Force Fields)	620	15,230 **	
	Unknown Title (Passed through West Central Cooperative; Polymer Dissolution, Engine Testing)	620	318,600 **	
	Unknown Title (Passed through Steel Founders' Society of America)	621	38,316 **	
	Unknown Title (Passed through Military Impacted Schools Association, MISA)	621	348,703	9,629,963
	Total U.S. Department of Defense		72,431,886	72,431,886
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Construction and Safety Standards	595	4,221	4,221
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii (\$25,101,884 provided to subrecipients)	269	25,801,216	25,801,216
14.239	HOME Investment Partnerships Program (\$5,612,221 provided to subrecipients)	269	90,926,190 ***	90,926,190
14.246	Community Development Block Grants/Brownfields Economic Development Initiative (\$272,500 provided to subrecipients)	269	336,312	336,312
14.401	Fair Housing Assistance Program_State and Local	167	294,647	294,647
14.511	Community Outreach Partnership Center Program	621	34,325	34,325
14.512	Community Development Work-Study Program	620	38,905	38,905
	Total U.S. Department of Housing and Urban Development		117,435,816	117,435,816
<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	125,378	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	542	5,185	130,563
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	1,088,053	1,088,053
15.605	Sport Fish Restoration Program	542	4,964,336	4,964,336
15.608	Fish and Wildlife Management Assistance	619	9,446 **	9,446
15.611	Wildlife Restoration	542	7,144,196	7,144,196
15.615	Cooperative Endangered Species Conservation Fund	542	488,839	488,839
15.622	Sportfishing and Boating Safety Act	542	453,207	453,207
15.623	North American Wetlands Conservation Fund	542	228,656	228,656
15.632	Conservation Grants Private Stewardship for Imperiled Species	620	38,099 **	38,099
15.634	State Wildlife Grants	542	562,050	
15.634	State Wildlife Grants (Passed through Minnesota Department of Natural Resources; A87682)	620	23,776 **	
15.634	State Wildlife Grants (Passed through Minnesota Department of Natural Resources)	621	12,815 **	598,641
15.637	Migratory Bird Joint Ventures	542	51,366	51,366
15.805	Assistance to State Water Resources Research Institutes	620	91,747 **	91,747
15.808	U.S. Geological Survey_Research and Data Collection	542	236,097	
15.808	U.S. Geological Survey_Research and Data Collection (Passed through AmericaView, Inc.)	621	13,130	249,227

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<u>U.S. Department of the Interior (continued)</u>				
15.811	Gap Analysis Program	620	1,415 **	1,415
15.812	Cooperative Research Units Program	620	163,113 **	163,113
15.904	Historic Preservation Fund Grants-In-Aid	259	668,592	668,592
15.916	Outdoor Recreation_Acquisition, Development and Planning	542	709,784	709,784
15.922	Native American Graves Protection and Repatriation Act	619	10,884 **	10,884
15.929	Save America's Treasures	619	359,630	359,630
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	351,633	351,633
15.000	Other Federal Assistance:			
	Unknown Title (\$529 provided to subrecipients)	619	49,978 **	
	Unknown Title	620	13,958 **	
	Unknown Title (Passed through Kirkwood Community College; 0710021R)	620	33,793 **	
	Unknown Title (Passed through Silos and Smokestacks)	621	444	98,173
	Total U.S. Department of the Interior		17,899,600	17,899,600
<u>U.S. Department of Justice</u>				
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	238	371,971	371,971
16.523	Juvenile Accountability Block Grants (\$320,044 provided to subrecipients)	379	497,694	497,694
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	80,055	
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$11,641 provided to subrecipients)	621	135,777	215,832
16.526	OVW Technical Assistance Initiative (Passed through National Center of State Courts)	444	43,755	43,755
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	297	4,675	4,675
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States (\$448,400 provided to subrecipients)	379	654,764	654,764
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs	379	11,785	
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs (\$362,563 provided to subrecipients)	642	405,844	417,629
16.542	Part D - Research, Evaluation, Technical Assistance and Training (\$449,498 provided to subrecipients)	379	584,804	584,804
16.543	Missing Children's Assistance	595	215,899	215,899
16.548	Title V_Delinquency Prevention Program (\$30,639 provided to subrecipients)	379	32,626	32,626
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	26,614	26,614
16.554	National Criminal History Improvement Program (NCHIP)	595	145,047	145,047
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	595	1,612	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Missouri; 2007-IJ-CX-0026)	619	33,965 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$115,155 provided to subrecipients)	642	128,656	164,233
16.575	Crime Victim Assistance (\$3,602,222 provided to subrecipients)	112	3,796,530	3,796,530
16.576	Crime Victim Compensation	112	1,845,000	1,845,000
16.579	Edward Byrne Memorial Formula Grant Program	642	15,445	15,445
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$82,501 provided to subrecipients)	588	87,035	
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$20,244 provided to subrecipients)	642	30,350	117,385
16.582	Crime Victim Assistance/Discretionary Grants	619	27,738	

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<u>U.S. Department of Justice (continued)</u>				
16.582	Crime Victim Assistance/Discretionary Grants (Passed through Iowa Organization for Victim Assistance)	619	7,519 **	35,257
16.585	Drug Court Discretionary Grant Program	221	125,136	
16.585	Drug Court Discretionary Grant Program	379	71,528	196,664
16.588	Violence Against Women Formula Grants (\$1,283,049 provided to subrecipients)	112	1,350,711	1,350,711
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	40,355	40,355
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	444	526,545	526,545
16.593	Residential Substance Abuse Treatment for State Prisoners (\$74,994 provided to subrecipients)	642	83,326	83,326
16.606	State Criminal Alien Assistance Program	238	455,630	455,630
16.607	Bulletproof Vest Partnership Program (\$2,547 provided to subrecipients)	642	2,547	2,547
16.609	Community Prosecution and Project Safe Neighborhoods (\$11,268 provided to subrecipients)	379	49,545	
16.609	Community Prosecution and Project Safe Neighborhoods (\$207,081 provided to subrecipients)	642	226,620	276,165
16.710	Public Safety Partnership and Community Policing Grants (\$180,878 provided to subrecipients)	588	193,574	
16.710	Public Safety Partnership and Community Policing Grants (\$2,453 provided to subrecipients)	595	8,670	
16.710	Public Safety Partnership and Community Policing Grants (\$166,630 provided to subrecipients)	620	628,328 **	
16.710	Public Safety Partnership and Community Policing Grants (\$495,283 provided to subrecipients)	642	597,354	1,427,926
16.727	Enforcing Underage Drinking Laws Program (\$163,305 provided to subrecipients)	379	180,750	180,750
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant Program	238	50,513	50,513
16.738	Edward Byrne Memorial Justice Assistance Grant Program	379	35,910	
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$2,442,655 provided to subrecipients)	642	3,096,064	3,131,974
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	360,214	360,214
16.741	Forensic DNA Backlog Reduction Program	595	92,408	92,408
16.744	Anti-Gang Initiative (\$117,882 provided to subrecipients)	642	123,132	123,132
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)	620	101,982 **	101,982
Total U.S. Department of Justice			17,586,002	17,586,002
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	2,134,204	2,134,204
17.005	Compensation and Working Conditions	309	92,593	92,593
17.207	Employment Service/Wagner-Peyser Funded Activities (\$449,264 provided to subrecipients)	309	8,031,251	8,031,251
17.225	Unemployment Insurance (\$347,929 provided to subrecipients)	309	384,649,574	384,649,574
17.235	Senior Community Service Employment Program (\$1,055,544 provided to subrecipients)	297	1,194,982	1,194,982
17.245	Trade Adjustment Assistance (\$40,324 provided to subrecipients)	309	14,895,255	14,895,255
17.258	WIA Adult Program (\$2,753,833 provided to subrecipients)	309	3,617,780	3,617,780
17.259	WIA Youth Activities (\$4,025,941 provided to subrecipients)	309	5,200,647	5,200,647
17.260	WIA Dislocated Workers (\$7,136,645 provided to subrecipients)	309	8,116,535	8,116,535
17.261	WIA Pilots, Demonstrations, and Research Projects	309	39,544	
17.261	WIA Pilots, Demonstrations, and Research Projects	379	81,120	

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<u>U.S. Department of Labor (continued)</u>				
17.261	WIA Pilots, Demonstrations, and Research Projects (Passed through ServiceSource)	619	14,052 **	
17.261	WIA Pilots, Demonstrations, and Research Projects	621	68,286	203,002
17.266	Work Incentive Grants (\$31,563 provided to subrecipients)	309	595,665	
17.266	Work Incentive Grants (Passed through Wisconsin Department of Workforce Development; ILFAI639253) (\$105,672 provided to subrecipients)	619	176,361 **	772,026
17.267	Incentive Grants - WIA Section 503 (\$756,753 provided to subrecipients)	309	758,183	758,183
17.271	Work Opportunity Tax Credit Program (WOTC)	309	217,156	217,156
17.273	Temporary Labor Certification for Foreign Workers	309	68,398	68,398
17.502	Occupational Safety and Health_Susan Harwood Training Grants (Passed through Kansas State University; S07055) (\$8,873 provided to subrecipients)	620	15,092	15,092
17.503	Occupational Safety and Health_State Program	309	1,731,006	1,731,006
17.504	Consultation Agreements	309	583,686	583,686
17.505	OSHA Data Initiative	309	89,940	89,940
17.600	Mine Health and Safety Grants	282	89,517	89,517
17.700	Women's Bureau (\$500 provided to subrecipients)	379	500	500
17.720	Disability Employment Policy Development (\$16,789 provided to subrecipients)	283	57,334	
17.720	Disability Employment Policy Development (Passed through University of Massachusetts; E-9-4-10071)	619	95,856 **	153,190
17.801	Disabled Veterans' Outreach Program (DVOP) (\$54,140 provided to subrecipients)	309	1,229,759	1,229,759
17.804	Local Veterans' Employment Representative Program (\$4,354 provided to subrecipients)	309	150,935	150,935
17.000	Other Federal Assistance: Unknown title (\$22,763 provided to subrecipients)	619	478,214 **	478,214
Total U.S. Department of Labor			434,473,425	434,473,425
<u>U.S. Department of State</u>				
19.400	Educational Exchange_Graduate Students	619	5,673 **	5,673
19.402	International Visitors Program	619	531,458 **	531,458
19.408	Educational Exchange_Teachers from Secondary and Postsecondary Levels and School Administrators	620	330,416	330,416
19.409	Arts Exchanges on International Issues	619	23,184	23,184
19.000	Other Federal Assistance: Unknown Title	620	2,875	2,875
Total U.S. Department of State			893,606	893,606
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	471,805	471,805
20.109	Air Transportation Centers of Excellence (\$1,420,630 provided to subrecipients)	620	2,582,341 **	2,582,341
20.200	Highway Research and Development Program (Passed through National Cooperative Highway Research Program; HR 24-27)	619	44,895 **	
20.200	Highway Research and Development Program (\$677,206 provided to subrecipients)	620	1,326,195 **	1,371,090
20.205	Highway Planning and Construction	542	392,688	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07-041)	619	17,279	
20.205	Highway Planning and Construction (Passed through University of Nebraska)	619	13,221	
20.205	Highway Planning and Construction (Passed through Boone County; Evaluate a Bridge)	620	120,298	

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<u>U.S. Department of Transportation (continued)</u>				
20.205	Highway Planning and Construction (Passed through Marquette University; 00920713TPF5036)	620	10,199	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07053)	620	16,072	
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00920407)	620	1,071	
20.205	Highway Planning and Construction (\$71,589,214 provided to subrecipients)	645	298,173,253	298,744,081
20.215	Highway Training and Education	619	27	
20.215	Highway Training and Education	620	30,704 **	
20.215	Highway Training and Education (Passed through University of Nevada; 08635K03)	620	42,055 **	72,786
20.218	National Motor Carrier Safety (\$887,298 provided to subrecipients)	645	3,621,797	3,621,797
20.219	Recreational Trails Program (\$584,303 provided to subrecipients)	645	609,537	609,537
20.231	Performance and Registration Information Systems Management	645	102,418	102,418
20.500	Federal Transit_Capital Investment Grants	621	789,739	
20.500	Federal Transit_Capital Investment Grants (Passed through Waterloo Metropolitan Transit Authority)	621	139,309	
20.500	Federal Transit_Capital Investment Grants (\$1,460,870 provided to subrecipients)	645	1,460,870	2,389,918
20.505	Federal Transit_Metropolitan Planning Grants (\$306,544 provided to subrecipients)	645	306,544	306,544
20.507	Federal Transit_Formula Grants (Passed through Johnson County Council of Governments; IA-90-X335-00, IA-90-X312, IA-90-X295, IA-90-X291, IA-90-X326)	619	927,543	927,543
20.509	Formula Grants for Other Than Urbanized Areas (\$9,472,626 provided to subrecipients)	645	9,472,626	9,472,626
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,052,611 provided to subrecipients)	645	1,052,611	1,052,611
20.514	Public Transportation Research (\$484,735 provided to subrecipients)	645	484,735	484,735
20.515	State Planning and Research (Passed through Minnesota Department of Transportation; 89256/2)	620	201,930 **	
20.515	State Planning and Research (\$91,818 provided to subrecipients)	645	91,818	293,748
20.516	Job Access_Reverse Commute (\$1,940,798 provided to subrecipients)	645	1,940,798	1,940,798
20.521	New Freedom Program (\$324,572 provided to subrecipients)	645	324,572	324,572
20.600	State and Community Highway Safety	588	56,646	
20.600	State and Community Highway Safety (\$1,184,303 provided to subrecipients)	595	2,605,987	
20.600	State and Community Highway Safety	645	75,370	2,738,003
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (\$1,308,915 provided to subrecipients)	595	1,752,311	
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (\$9,115 provided to subrecipients)	645	356,052	2,108,363
20.602	Occupant Protection (\$279,481 provided to subrecipients)	595	300,475	300,475
20.604	Safety Incentive Grants for Use of Seatbelts (\$454,271 provided to subrecipients)	595	504,727	504,727
20.609	Safety Belt Performance Grants (\$371,395 provided to subrecipients)	595	371,395	371,395
20.610	State Traffic Safety Information System Improvement Grants (\$418,999 provided to subrecipients)	595	418,999	418,999
20.612	Incentive Grant Program to Increase Motorcyclist Safety (\$57,713 provided to subrecipients)	595	57,713	57,713
20.700	Pipeline Safety Program Base Grants	219	349,739	349,739
20.701	University Transportation Centers Program (\$527,962 provided to subrecipients)	620	1,197,831 **	
20.701	University Transportation Centers Program (Passed through Alaska University; UAF080033)	620	46,622 **	1,244,453
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$131,933 provided to subrecipients)	583	159,875	159,875



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<u>U.S. Department of Transportation (continued)</u>				
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149)	620	30,607 **	30,607
20.900	Transportation_Consumer Affairs (Passed through Delphi Delco Electronics Systems; PPC-PH II/5C, PPC-PH II/6C, NADS-PH II/14)	619	56,960 **	56,960
20.000	Other Federal Assistance:			
	Unknown Title (\$47,530 provided to subrecipients)	619	3,175,145 **	
	Unknown Title (Passed through Economic Development Research Group; SHRP2 C03)	619	1,945 **	
	Unknown Title (Passed through General Motors Corporation; NA067271)	619	4,200 **	
	Unknown Title (Passed through National Academy of Sciences; SHRP S-02)	619	19,445 **	
	Unknown Title (Passed through National Cooperative Highway Research Program; HR 24-20)	619	60,282 **	
	Unknown Title (Passed through Virginia Tech Transportation Institute; CR-19235-425801)	619	29,065 **	
	Unknown Title (Passed through Westat, Inc.; 8172-S-01)	619	15,020 **	
	Unknown Title (\$117,576 provided to subrecipients)	620	388,466 **	
	Unknown Title (\$124,225 provided to subrecipients)	620	373,504 **	
	Unknown Title (Passed through Chenega Advanced Solutions; 112507IOWATRACX)	620	13,610 **	
	Unknown Title (Passed through Colorado School of Mines; 442698)	620	173,210 **	
	Unknown Title (Passed through HNTB Corporation; 8151)	620	34,745 **	
	Unknown Title (Passed through Kittelson & Associates; 8151)	620	8,415 **	
	Unknown Title (Passed through Michigan Technological University; 060441Z1)	620	21,606 **	
	Unknown Title (Passed through Science Applications International; 4400129949, 4400135855, 4400135860, 4400149274, 4400149274A)	620	51,099 **	
	Unknown Title (Passed through University of Wisconsin; 913G975)	620	23,981 **	4,393,738
	Total U.S. Department of Transportation		337,503,997	337,503,997
<u>U.S. Department of the Treasury</u>				
21.000	Other Federal Assistance:			
	Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003) (\$3,218,667 provided to subrecipients)	269	3,218,667	3,218,667
	Total U.S. Department of the Treasury		3,218,667	3,218,667
<u>U.S. Equal Employment Opportunity Commission</u>				
30.002	Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	167	505,900	505,900
	Total U.S. Equal Employment Opportunity Commission		505,900	505,900
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	2,875	2,875
	Total U.S. General Services Administration		2,875	2,875
<u>U.S. Library of Congress</u>				
42.000	Other Federal Assistance:			
	Unknown Title	619	32,750 **	32,750
	Total U.S. Library of Congress		32,750	32,750

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<u>National Aeronautics and Space Administration</u>				
43.001	Aerospace Education Services Program (\$296,344 provided to subrecipients)	619	3,867,040 **	
43.001	Aerospace Education Services Program (Passed through Hampton University; 100-2006)	619	25,270 **	
43.001	Aerospace Education Services Program (Passed through SETI Institute; NNA05CS77A-08-001)	619	12,754 **	
43.001	Aerospace Education Services Program (Passed through The Regents of the University of California; 6842678)	619	12,861 **	
43.001	Aerospace Education Services Program (Passed through Universities Space Research Association; 05154-01)	619	3,685 **	
43.001	Aerospace Education Services Program (Passed through University of California, Los Angeles; 2090 G FC322)	619	72,202 **	
43.001	Aerospace Education Services Program (Passed through University of New Hampshire; 06-002, PZ207097)	619	197,371 **	
43.001	Aerospace Education Services Program (Passed through University of North Carolina; 5-35814)	619	5,739 **	
43.001	Aerospace Education Services Program	621	4,559	4,201,481
43.002	Technology Transfer (Passed through Invocon Inc.; 328001)	620	24,400 **	24,400
43.000	Other Federal Assistance:			
	Unknown Title (\$6,464 provided to subrecipients)	619	4,742,458 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$365,872 provided to subrecipients)	619	1,395,131 **	
	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO-7075X, GO6-7974X, GO7-8084X)	619	70,977 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	141,651 **	
	Unknown Title (\$530,707 provided to subrecipients)	620	1,862,893 **	
	Unknown Title (Passed through Jet Propulsion Lab; 1301516, NM0710076)	620	13,715 **	
	Unknown Title (Passed through Lockheed Martin; RH5115829, 8100000883)	620	5,719 **	
	Unknown Title (Passed through Michigan State University; 612774IU)	620	47,317 **	
	Unknown Title (Passed through Ohio State University; RF01079905, 60002122)	620	136,011 **	
	Unknown Title (Passed through Softronics, Ltd.; 060313)	620	5,815 **	
	Unknown Title (Passed through University of Utah; 1000622801)	620	747 **	
	Unknown Title	621	356,360	8,778,794
	Total National Aeronautics and Space Administration		13,004,675	13,004,675
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	259	16,300	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	45,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals (Passed through Arts Midwest; FY08-18620)	619	5,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	620	10,000	76,300
45.025	Promotion of the Arts_Partnership Agreements	259	551,539	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest)	621	6,800	
45.025	Promotion of the Arts_Partnership Agreements (Passed through New England Foundation Arts)	621	4,250	562,589
45.129	Promotion of the Humanities_Federal/State Partnership	259	500	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 28-2-004, 28-2-2005, 29-1-009, 29-1-011, 29-2-007, 29-2-014, 30-1-001)	619	51,256	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 291010)	620	7,798 **	

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<u>National Foundation on the Arts and the Humanities (continued)</u>				
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	2,742	62,296
45.160	Promotion of the Humanities_Fellowships and Stipends	619	6,596 **	6,596
45.163	Promotion of the Humanities_Professional Development	620	30,735	30,735
45.303	Conservation Project Support	619	56,957 **	56,957
45.310	Grants to States (\$34,946 provided to subrecipients)	282	1,710,082	1,710,082
45.312	National Leadership Grants	285	65,484	65,484
45.313	Laura Bush 21st Century Librarian Program	619	320,666 **	320,666
Total National Foundation on the Arts and the Humanities			2,891,705	2,891,705
<u>National Science Foundation</u>				
47.041	Engineering Grants	619	1,084,305 **	
47.041	Engineering Grants (Passed through University of Florida; UF-EIES-0506031-UIW)	619	38,060 **	
47.041	Engineering Grants (Passed through University of Illinois at Urbana-Champaign; 2005-05652-07)	619	138,939 **	
47.041	Engineering Grants (\$443,864 provided to subrecipients)	620	3,737,174 **	
47.041	Engineering Grants (Passed through Exa Corporation; Kinetic Software)	620	101,322 **	
47.041	Engineering Grants (Passed through Georgia Institute of Technology; R8112G2)	620	54,089 **	
47.041	Engineering Grants (Passed through Integrated Sensor Technologies, Inc.; IPRT0806)	620	5,746 **	
47.041	Engineering Grants (Passed through ITN Energy; 0510416)	620	14,217 **	
47.041	Engineering Grants (Passed through University of Minnesota; R3976083102, R5286056130)	620	41,396 **	
47.041	Engineering Grants (Passed through Princeton University; 00001147)	620	59,258 **	
47.041	Engineering Grants (Passed through Rice University; R39921, R39831)	620	4,117 **	
47.041	Engineering Grants (Passed through Washington State University; 102533G0019980)	620	17,113 **	5,295,736
47.049	Mathematical and Physical Sciences (\$178,200 provided to subrecipients)	619	2,733,266 **	
47.049	Mathematical and Physical Sciences (Passed through Illinois Institute of Technology; SA348-0206-5566)	619	11,514 **	
47.049	Mathematical and Physical Sciences (Passed through University of Minnesota; R5286056125)	619	25,940 **	
47.049	Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; GSSP08-0022)	619	9,090 **	
47.049	Mathematical and Physical Sciences (Passed through Purdue University; 4101-20182)	619	68,770 **	
47.049	Mathematical and Physical Sciences (Passed through University of Kentucky Research Foundation; 4-65997-03-369)	619	13,759 **	
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	26,842 **	
47.049	Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 647F264)	619	94,952 **	
47.049	Mathematical and Physical Sciences (\$495,483 provided to subrecipients)	620	3,273,354 **	
47.049	Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561, 25771)	620	229,609 **	
47.049	Mathematical and Physical Sciences (Passed through Clemson University; 101675582062005242)	620	31,353 **	
47.049	Mathematical and Physical Sciences (Passed through University of Illinois; 20050598701) (\$10,198 provided to subrecipients)	620	352,619 **	
47.049	Mathematical and Physical Sciences (Passed through Johns Hopkins University; 860106855)	620	455 **	
47.049	Mathematical and Physical Sciences	621	77,298 **	6,948,821
47.050	Geosciences (\$505,368 provided to subrecipients)	619	2,844,554 **	
47.050	Geosciences (Passed through Consortium of Universities for the Advancement of Hydrologic Science, Inc.; CUAHSI 0326064)	619	42,273 **	

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<u>National Science Foundation (continued)</u>				
47.050	Geosciences (Passed through University of Arizona; Y482946)	619	13,423 **	
47.050	Geosciences (Passed through University of Hawaii; Z830062)	619	36,183 **	
47.050	Geosciences (\$40,712 provided to subrecipients)	620	847,031 **	
47.050	Geosciences (Passed through Consortium for Ocean Leadership; J070014)	620	84,996 **	
47.050	Geosciences (Passed through Florida International University; 20260155206)	620	9,567 **	3,878,027
47.070	Computer and Information Science and Engineering	619	736,458 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Santa Barbara; KK6111)	619	54,185 **	
47.070	Computer and Information Science and Engineering (\$17,133 provided to subrecipients)	620	2,862,535 **	
47.070	Computer and Information Science and Engineering (Passed through University of Kentucky; 304804720007451)	620	108,174 **	
47.070	Computer and Information Science and Engineering (Passed through Purdue University; 50114101)	620	975 **	
47.070	Computer and Information Science and Engineering (Passed through University of Central Florida; 16406072)	620	23,244 **	3,785,571
47.074	Biological Sciences (\$678,467 provided to subrecipients)	619	2,207,500 **	
47.074	Biological Sciences (Passed through University of Kansas Center for Research; NSF35020)	619	188,971 **	
47.074	Biological Sciences (Passed through University of Michigan; F016647)	619	11,479 **	
47.074	Biological Sciences (\$1,093,949 provided to subrecipients)	620	8,447,790 **	
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI)	620	415,053 **	
47.074	Biological Sciences (Passed through University of California; K00881501, SA535711291)	620	381,032 **	
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	39,127 **	
47.074	Biological Sciences (Passed through Cornell University; 517958270)	620	168,162 **	
47.074	Biological Sciences (Passed through North Carolina State University; 2002166403)	620	28,585 **	
47.074	Biological Sciences (Passed through Purdue University; 501159601)	620	178,407 **	
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	242,064 **	
47.074	Biological Sciences (Passed through Washington University; WU06282)	620	96,420 **	
47.074	Biological Sciences (Passed through Yale University; Y0814)	620	24,127 **	
47.074	Biological Sciences	621	6,779 **	
47.074	Biological Sciences (Passed through Louisiana State University)	621	1,551 **	12,437,047
47.075	Social, Behavioral, and Economic Sciences (\$23,461 provided to subrecipients)	619	906,470 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Southern Illinois University; SUIC-05-14)	619	727 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through University of North Carolina; 5-37328)	619	656 **	
47.075	Social, Behavioral, and Economic Sciences (\$60,281 provided to subrecipients)	620	1,242,176 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Association for Institutional Research; 529)	620	1,229 **	2,151,258
47.076	Education and Human Resources (\$389,067 provided to subrecipients)	619	1,058,953 **	
47.076	Education and Human Resources (Passed through Syracuse University; 21827-561402-01075-001 S0)	619	89,110 **	
47.076	Education and Human Resources (Passed through Western Michigan University; 25-7002520)	619	8,771 **	
47.076	Education and Human Resources (\$137,838 provided to subrecipients)	620	1,765,229 **	
47.076	Education and Human Resources (Passed through American Education Research Association; Statistical Methods)	620	13,335 **	
47.076	Education and Human Resources (Passed through Kent State University; 442197P060508)	620	47,189 **	
47.076	Education and Human Resources (Passed through Kirkwood Community College; Evaluate Agrowknowledge)	620	40,000 **	

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<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources (Passed through Michigan State University; 612669IS)	620	16,049 **	
47.076	Education and Human Resources (Passed through National Center for Science and Civic Engagement; Sencer Summer Institute)	620	50 **	
47.076	Education and Human Resources (Passed through New Mexico State University; Q00940)	620	12,756 **	
47.076	Education and Human Resources (Passed through North Carolina State University; 2005150703)	620	1,369 **	
47.076	Education and Human Resources (Passed through University of Pacific; DUE0603132/NSF)	620	135,331 **	
47.076	Education and Human Resources (\$2,332 provided to subrecipients)	621	566,404	
47.076	Education and Human Resources (Passed through Hazardous Materials Institute)	621	48,908	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	141,260	
47.076	Education and Human Resources (Passed through Educational Development Center, Inc.)	621	15,169 **	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College District)	621	603	3,960,486
47.078	Polar Programs	620	325,817 **	
47.078	Polar Programs (Passed through University of Nebraska; ANT0342484)	620	8,627 **	334,444
47.079	International Science and Engineering (OISE)	619	6,990 **	
47.079	International Science and Engineering (OISE) (\$14,033 provided to subrecipients)	620	25,094 **	
47.079	International Science and Engineering (OISE) (Passed through University of New Mexico; 74009387HO)	620	34,116 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	63,030 **	129,230
47.080	Office of Cyberinfrastructure	620	51,800 **	51,800
47.000	Other Federal Assistance:			
	Unknown Title	620	5,556 **	
	Unknown Title (Passed through Cornell University; Cont Large Scale Power)	620	7,303 **	12,859
	Total National Science Foundation		38,985,279	38,985,279
<u>U.S. Small Business Administration</u>				
59.005	Internet-Based Technical Assistance	620	2,987	2,987
59.007	7(j) Technical Assistance	621	156,484	156,484
59.037	Small Business Development Centers (\$939,424 provided to subrecipients)	620	1,207,768	1,207,768
59.000	Other Federal Assistance:			
	Unknown Title	269	242,695	
	Unknown Title	620	56,618	299,313
	Total U.S. Small Business Administration		1,666,552	1,666,552
<u>U.S. Department of Veterans Affairs</u>				
64.009	Veterans Medical Care Benefits	671	171	171
64.012	Veterans Prescription Service	671	322,619	322,619
64.014	Veterans State Domiciliary Care	671	1,187,244	1,187,244
64.015	Veterans State Nursing Home Care	671	13,385,689	13,385,689
64.203	State Cemetery Grants	671	5,840,200	5,840,200
64.000	Other Federal Assistance:			
	Unknown Title	620	80,506 **	80,506
	Total U.S. Department of Veterans Affairs		20,816,429	20,816,429

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<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$185,669 provided to subrecipients)	588	267,004	267,004
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	542	544,216	544,216
66.111	Regional Environmental Priority Projects	620	130,051 **	130,051
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301240) (\$60,000 provided to subrecipients)	620	143,320 **	
66.202	Congressionally Mandated Projects	621	141,361	284,681
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	169,000	169,000
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	542	98,707	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	620	62,727 **	161,434
66.439	Targeted Watersheds Grants	009	192,987	192,987
66.454	Water Quality Management Planning	542	167,460	167,460
66.458	Capitalization Grants for Clean Water State Revolving Funds	542	27,028,588	27,028,588
66.460	Nonpoint Source Implementation Grants	542	3,995,824	3,995,824
66.461	Regional Wetland Program Development Grants	542	35,431	
66.461	Regional Wetland Program Development Grants (Passed through Earth Tech, Inc; EPA-WETP(2)--3C-00)	620	656 **	36,087
66.463	Water Quality Cooperative Agreements	009	21,745	
66.463	Water Quality Cooperative Agreements	542	18,977	
66.463	Water Quality Cooperative Agreements	620	13,951 **	54,673
66.468	Capitalization Grants for Drinking Water State Revolving Funds	542	14,158,072	
66.468	Capitalization Grants for Drinking Water State Revolving Funds (Passed through Missouri Department of Natural Resources)	619	190,206	14,348,278
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	542	463,328	463,328
66.474	Water Protection Grants to the States	542	38,971	38,971
66.500	Environmental Protection Consolidated Research	620	31,326 **	31,326
66.509	Science to Achieve Results (STAR) Research Program	619	108,382 **	108,382
66.511	Office of Research and Development Consolidated Research/Training/ Fellowships	620	66,534 **	66,534
66.514	Science to Achieve Results (STAR) Fellowship Program	620	33,886 **	33,886
66.516	P3 Award: National Student Design Competition for Sustainability	619	13,535 **	
66.516	P3 Award: National Student Design Competition for Sustainability	620	9,675 **	23,210
66.605	Performance Partnership Grants	009	963,523	
66.605	Performance Partnership Grants	542	5,556,873	6,520,396
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	155,785	155,785
66.611	Environmental Policy and Innovation Grants	620	47,312 **	47,312
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$18,851 provided to subrecipients)	588	388,705	388,705
66.708	Pollution Prevention Grants Program	542	111,066	111,066
66.709	Multi-Media Capacity Building Grants for States and Tribes	542	43,413	43,413
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	620	30 **	30
66.717	Source Reduction Assistance	542	35,058	35,058
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	542	296,044	296,044
66.805	Leaking Underground Storage Tank Trust Fund Program	542	998,446	998,446
66.808	Solid Waste Management Assistance Grants	542	16,645	16,645
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	85,533	85,533
66.817	State and Tribal Response Program Grants	542	519,503	519,503
66.951	Environmental Education Grants	542	3,819	
66.951	Environmental Education Grants	588	12,656	
66.951	Environmental Education Grants (Passed through Dickinson County Soil and Water Conservation District; Performance Monitoring)	620	11,254 **	27,729

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CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Environmental Protection Agency (continued)</u>				
66.000	Other Federal Assistance:			
	Unknown Title (Passed through Health Effects Institute; 4765-RFA06-3/07-6)	619	45,962 **	
	Unknown Title (Passed through Computer Sciences Corporation; 653318SSD)	619	12,880 **	
	Unknown Title (Passed through E.H. Pechan & Associates; PO PRT237-001)	619	17,523 **	
	Unknown Title	620	17,737 **	
	Unknown Title (Passed through Iowa Cattlemen's Association; Open Feedlot Runoff)	620	205,866 **	299,968
	Total U.S. Environmental Protection Agency		57,691,553	57,691,553
<u>U.S. Department of Energy</u>				
81.041	State Energy Program	542	560,138	560,138
81.042	Weatherization Assistance for Low-Income Persons (\$3,652,380 provided to subrecipients)	379	4,256,588	4,256,588
81.049	Office of Science Financial Assistance Program (\$279,452 provided to subrecipients)	619	1,875,831 **	
81.049	Office of Science Financial Assistance Program (Passed through Advanced Technology Institute; 2005-306)	619	48,861 **	
81.049	Office of Science Financial Assistance Program (Passed through The Regents of the University of California; SA4168-32401, SA4326-32397PG)	619	67,637 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California, Ernest Orlando Lawrence Berkeley National Laboratory; 6714810)	619	30,214 **	
81.049	Office of Science Financial Assistance Program (Passed through Universities Research Association, Inc.; 554991, 553270)	619	392,523 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Georgia; RD316-326/3500198)	619	12,386 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Medicine and Dentistry of New Jersey; DEFG020ER634447)	619	13,610 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nevada; 07-7297-00)	619	13,294 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151N)	619	72,130 **	
81.049	Office of Science Financial Assistance Program (\$74,676 provided to subrecipients)	620	2,658,338 **	
81.049	Office of Science Financial Assistance Program (Passed through Kansas State University; S08141)	620	8,186 **	
81.049	Office of Science Financial Assistance Program (Passed through Michigan Technological University; MTU050516Z11) (\$52,045 provided to subrecipients)	620	112,020 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151R)	620	35,563 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)	620	105,511 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Washington; 387090)	620	136,641 **	5,582,745
81.057	University Coal Research	620	65,996 **	65,996
81.079	Regional Biomass Energy Programs	619	179,601 **	179,601
81.086	Conservation Research and Development (\$49,748 provided to subrecipients)	620	159,456 **	159,456
81.087	Renewable Energy Research and Development (\$743,121 provided to subrecipients)	620	1,174,082 **	

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<u>U.S. Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (Passed through The Consortium For Plant Biotechnology and Research, Inc.; GO12026197, GO12026244)	620	93,638 **	
81.087	Renewable Energy Research and Development (Passed through Michigan State University; 613276A)	620	63,993 **	
81.087	Renewable Energy Research and Development (Passed through North Carolina State University; 240357A)	620	50,971 **	
81.087	Renewable Energy Research and Development (Passed through Penn State University; 3407ISUNCMBT2006) (\$25,696 provided to subrecipients)	620	32,196 **	
81.087	Renewable Energy Research and Development (Passed through Purdue University; 541033803)	620	220 **	
81.087	Renewable Energy Research and Development	621	375,843	
81.087	Renewable Energy Research and Development (\$22,694 provided to subrecipients)	621	274,716 **	2,065,659
81.089	Fossil Energy Research and Development	542	32,877	
81.089	Fossil Energy Research and Development	620	614,728 **	
81.089	Fossil Energy Research and Development (Passed through University of Pittsburgh; 0004088)	620	55,142 **	702,747
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	583,362	583,362
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	542	22,889	22,889
81.119	State Energy Program Special Projects	542	103,544	103,544
81.121	Nuclear Energy Research, Development and Demonstration	620	109,397 **	109,397
81.000	Other Federal Assistance:			
	Petroleum Violation Escrow Funds	542	10,000	
	Unknown Title	619	92,312 **	
	Unknown Title (Passed through Battelle Pacific NW Division, 14624, 43656)	619	67,267 **	
	Unknown Title (Passed through United States Council for Automotive Research; 06-1582)	619	28,523 **	
	Unknown Title	620	173,290 **	
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	46,606 **	
	Unknown Title (Passed through Argonne National Laboratory; 5F00538)	620	33,163 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 00040527, 00066734, 19XSZ269C)	620	170,680 **	
	Unknown Title (Passed through Brookhaven National Laboratory; 132434)	620	14,904 **	
	Unknown Title (Passed through Caterpillar; UBJQ72615)	620	37,570 **	
	Unknown Title (Passed through University of Colorado; 0000061090)	620	164,755 **	
	Unknown Title (Passed through Fermi National Accelerator Laboratory; 524463, 554122)	620	148 **	
	Unknown Title (Passed through Lawrence Livermore National Laboratory; B568398)	620	12,000 **	
	Unknown Title (Passed through National Renewable Energy Lab; ADC87704110)	620	1,727 **	
	Unknown Title (Passed through Northern Microdesign, Inc.; 0426)	620	196,587 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 50245)	620	10,000 **	
	Unknown Title (Passed through Reaction Engineering International; REI4870ISU)	620	1,764 **	
	Unknown Title (Passed through REB Research & Consulting; High Flux Membranes, Low Activation Alloy)	620	90,993 **	
	Unknown Title (Passed through Sandia National Laboratories; 679766)	620	29,593 **	
	Unknown Title (Passed through University of Tennessee; OR1098600104)	620	25,248 **	
	Unknown Title	621	75,488	1,282,618
Total U.S. Department of Energy			15,674,740	15,674,740



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<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$4,112,399 provided to subrecipients)	282	4,638,364	4,638,364
84.007	Federal Supplemental Educational Opportunity Grants	619	625,446 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	1,008,348 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	448,493 *	2,082,287
84.010	Title 1 Grants to Local Educational Agencies (\$68,531,316 provided to subrecipients)	282	69,479,697	69,479,697
84.011	Migrant Education_State Grant Program (\$1,347,637 provided to subrecipients)	282	1,418,421	1,418,421
84.013	Title 1 Program for Neglected and Delinquent Children (\$504,719 provided to subrecipients)	282	504,719	504,719
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	619	11,004 **	11,004
84.017	International Research and Studies	619	41,270 **	41,270
84.019	Overseas Program - Faculty Research Abroad	619	38,656 **	38,656
84.021	Overseas Program - Group Projects Abroad	621	34,939	34,939
84.027	Special Education_Grants to States (\$108,520,235 provided to subrecipients)	282	114,962,782	
84.027	Special Education_Grants to States (Passed through Drake University; 63807)	620	86,386 **	115,049,168
84.031	Higher Education_Institutional Aid (Passed through California State University; 07322106A)	620	10,026 **	10,026
84.032	Federal Family Education Loans	284	53,498,021 *	53,498,021
84.033	Federal Work-Study Program	619	1,405,863 *	
84.033	Federal Work-Study Program	620	1,527,895 *	
84.033	Federal Work-Study Program	621	500,017 *	3,433,775
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	3,298,243 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	3,427,656 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	2,389,102 *	9,115,001
84.042	TRIO_Student Support Services	619	363,584	
84.042	TRIO_Student Support Services	620	321,424	
84.042	TRIO_Student Support Services	621	241,067	926,075
84.044	TRIO_Talent Search	620	305,887	
84.044	TRIO_Talent Search	621	397,896	703,783
84.047	TRIO_Upward Bound	619	430,371	
84.047	TRIO_Upward Bound	620	227,881	
84.047	TRIO_Upward Bound	621	697,112	1,355,364
84.048	Career and Technical Education - Basic Grants to States (\$10,193,589 provided to subrecipients)	282	11,806,963	
84.048	Career and Technical Education - Basic Grants to States (Passed through Iowa Western Community College)	618	387	11,807,350
84.063	Federal Pell Grant Program	619	9,239,674 *	
84.063	Federal Pell Grant Program	620	12,099,500 *	
84.063	Federal Pell Grant Program	621	7,035,750 *	28,374,924
84.066	TRIO_Educational Opportunity Centers	621	428,380	428,380
84.069	Leveraging Educational Assistance Partnership	284	749,532	749,532
84.116	Fund for the Improvement of Postsecondary Education	284	244,263	
84.116	Fund for the Improvement of Postsecondary Education	619	30,304 **	
84.116	Fund for the Improvement of Postsecondary Education (\$36,141 provided to subrecipients)	620	218,457 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Arizona State University; 08931)	620	722 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0509156, SA0509156/Stipends)	620	6,325 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; UKRF46722304106)	620	40,782 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Nebraska; 2463260131003)	620	234	

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<u>U.S. Department of Education (continued)</u>				
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of New York; R452094)	620	17,838 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Virginia Polytechnic Institute and State University; CR19223322255)	620	6,286	
84.116	Fund for the Improvement of Postsecondary Education	621	12,028	577,239
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	6,042,189	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States (\$800,097 provided to subrecipients)	283	23,668,468	29,710,657
84.129	Rehabilitation Long-Term Training	619	173,624 **	173,624
84.133	National Institute on Disability and Rehabilitation Research (\$239,305 provided to subrecipients)	619	394,412 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Marquette University)	619	6,434 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 21972-01426-S01, 22136-01434-S09, 22239-01426-S01)	619	185,024	585,870
84.153	Business and International Education Projects	619	4,503 **	
84.153	Business and International Education Projects	621	43,402	47,905
84.161	Rehabilitation Services_Client Assistance Program	379	80,273	80,273
84.169	Independent Living_State Grants	131	71,649	
84.169	Independent Living_State Grants (\$111,306 provided to subrecipients)	283	235,774	307,423
84.170	Javits Fellowships	619	41,309 **	41,309
84.173	Special Education_Preschool Grants (\$3,179,146 provided to subrecipients)	282	3,760,260	3,760,260
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	387,785	387,785
84.181	Special Education-Grants for Infants and Families (\$2,730,677 provided to subrecipients)	282	3,619,070	3,619,070
84.184	Safe and Drug-Free Schools and Communities_National Programs	282	126,830	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Children's Hospital of Los Angeles)	619	13,422 **	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Washington Community School District; Q184A050127)	620	75,390 **	215,642
84.185	Byrd Honors Scholarships (\$366,000 provided to subrecipients)	282	366,000	366,000
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$1,652,066 provided to subrecipients)	282	1,803,910	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$457,858 provided to subrecipients)	588	545,506	2,349,416
84.187	Supported Employment Services for Individuals with Significant Disabilities	131	22,873	
84.187	Supported Employment Services for Individuals with Significant Disabilities	283	245,937	268,810
84.196	Education for Homeless Children and Youth (\$253,191 provided to subrecipients)	282	306,164	306,164
84.200	Graduate Assistance in Areas of National Need	619	671,384 **	
84.200	Graduate Assistance in Areas of National Need	620	272,264	943,648
84.206	Javits Gifted and Talented Students Education Grant Program	282	354,431	354,431
84.213	Even Start_State Educational Agencies (\$391,261 provided to subrecipients)	282	410,462	410,462
84.215	Fund for the Improvement of Education (\$5,753,843 provided to subrecipients)	282	6,338,529	
84.215	Fund for the Improvement of Education	619	110,912 **	
84.215	Fund for the Improvement of Education (Passed through Washington Community School District)	619	59,215	
84.215	Fund for the Improvement of Education (Passed through Polk County Agricultural Extension; Local Motion)	620	84,081	
84.215	Fund for the Improvement of Education	621	49,915	6,642,652

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<u>U.S. Department of Education (continued)</u>				
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	49,770	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	233,444	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	232,348	515,562
84.224	Assistive Technology (\$139,511 provided to subrecipients)	619	402,798	402,798
84.229	Language Resource Centers (\$203,524 provided to subrecipients)	620	406,523	406,523
84.235	Rehabilitation Services Demonstration and Training Programs	131	214,005	214,005
84.243	Tech-Prep Education (\$1,193,009 provided to subrecipients)	282	1,235,339	1,235,339
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	21,615	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	58,095	79,710
84.268	Federal Direct Student Loans	619	158,373,804 *	
84.268	Federal Direct Student Loans	620	107,745,204 *	
84.268	Federal Direct Student Loans	621	57,749,604 *	323,868,612
84.282	Charter Schools (\$65,260 provided to subrecipients)	282	68,701	68,701
84.286	Ready to Teach (Passed through Public Broadcasting Service)	285	19,373	19,373
84.287	Twenty-First Century Community Learning Centers (\$3,491,922 provided to subrecipients)	282	4,051,374	4,051,374
84.293	Foreign Language Assistance (Passed through East Brunswick Schools; PY601847, PY702266)	620	4,732 **	4,732
84.295	Ready-to-Learn Television (Passed through Corporation for Public Broadcasting)	285	2,715	2,715
84.298	State Grants for Innovative Programs (\$672,227 provided to subrecipients)	282	813,171	813,171
84.304	Civic Education: We the People Program	619	25,945 **	25,945
84.305	Education Research, Development and Dissemination (\$300,953 provided to subrecipients)	619	884,568 **	884,568
84.310	Parental Information and Resource Centers (Passed through School Administrators of Iowa; Parental Information)	620	29,689 **	29,689
84.318	Education Technology State Grants	282	1,639,441	
84.318	Education Technology State Grants (Passed through Heartland Area Education Agency; E2T2, E2T2 Consortium Evaluation)	620	107,250	1,746,691
84.323	Special Education - State Personnel Development (\$113,446 provided to subrecipients)	282	781,534	781,534
84.324	Research in Special Education	620	162,560 **	
84.324	Research in Special Education (Passed through University of Minnesota; Q3036028101)	620	88,009 **	
84.324	Research in Special Education (\$44,932 provided to subrecipients)	621	137,075 **	
84.324	Research in Special Education	621	18,707	406,351
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	169,947 **	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	131,210	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	298,601	599,758
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (\$69,634 provided to subrecipients)	282	273,684	273,684
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (\$22,356 provided to subrecipients)	282	170,070	
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (Passed through Des Moines Independent Community School District; AP Incentive Grant)	620	26,233	196,303
84.331	Grants to State for Incarcerated Youth Offenders	252	168,367	168,367
84.332	Comprehensive School Reform Demonstration (\$231,037 provided to subrecipients)	282	231,037	231,037
84.335	Child Care Access Means Parents in School	620	121,231	
84.335	Child Care Access Means Parents in School	621	66,831	188,062

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<u>U.S. Department of Education (continued)</u>				
84.336	Teacher Quality Enhancement Grants	282	2,200,880	2,200,880
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$6,377 provided to subrecipients)	619	81,997	81,997
84.357	Reading First State Grants (\$7,411,377 provided to subrecipients)	282	8,678,984	8,678,984
84.359	Early Reading First (Passed through Des Moines Independent Community School District; Evaluation of the Early Reading First Program)	620	23,757 **	23,757
84.365	English Language Acquisition Grants (\$2,449,311 provided to subrecipients)	282	2,634,819	2,634,819
84.366	Mathematics and Science Partnerships (\$868,647 provided to subrecipients)	282	923,622	
84.366	Mathematics and Science Partnerships (Passed through University of Texas at Tyler)	621	8,535	932,157
84.367	Improving Teacher Quality State Grants (\$18,105,259 provided to subrecipients)	282	19,015,568	
84.367	Improving Teacher Quality State Grants	615	501,823	19,517,391
84.369	Grants for State Assessments and Related Activities (\$3,300,276 provided to subrecipients)	282	6,212,858	6,212,858
84.373	Special Education_Technical Assistance on State Data Collection	282	66,293	66,293
84.375	Academic Competitiveness Grants	619	667,415 *	
84.375	Academic Competitiveness Grants	620	857,626 *	
84.375	Academic Competitiveness Grants	621	456,231 *	1,981,272
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	423,172 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	620	709,187 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	621	306,734 *	1,439,093
84.377	School Improvement Grants (\$551,327 provided to subrecipients)	282	632,714	632,714
84.902	National Assessment of Educational Progress	619	1,401 **	1,401
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	82,925	82,925
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	19,837	
	Unknown Title	619	243,697 **	
	Unknown Title (Passed through Mississippi State University; 19210036088601, 19210036088602)	620	12,869 **	276,403
	Total U.S. Department of Education		736,826,944	736,826,944
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	1,461	1,461
	Total National Archives and Records Administration		1,461	1,461
<u>U.S. Elections Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments	635	1,078,676	1,078,676
	Total U.S. Elections Assistance Commission		1,078,676	1,078,676
<u>U.S. Institute of Peace</u>				
91.002	Solicited Grant Program	620	3,663	3,663
	Total U.S. Institute of Peace		3,663	3,663

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<u>U.S. Department of Health and Human Services</u>				
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program (\$68,340 provided to subrecipients)	620	101,513 **	101,513
93.009	Compassion Capital Fund (Passed through Iowa Family Policy Center; 90EJ005301)	619	4,366	4,366
93.010	Community-Based Abstinence Education (CBAE) (Passed through Sexual Health Education, Inc.; 90AE0234)	619	16,022	16,022
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	55,497	55,497
93.042	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	297	191,604	191,604
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services (\$195,943 provided to subrecipients)	297	206,504	206,504
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (\$3,977,030 provided to subrecipients)	297	4,276,409	
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (Passed through Polk County Board of Supervisors; Wellness Activities for Seniors)	620	11,953	4,288,362
93.045	Special Programs for the Aging Title III, Part C Nutrition Services (\$6,639,501 provided to subrecipients)	297	6,962,624	6,962,624
93.048	Special Programs for the Aging Title IV and Title II Discretionary Projects (\$198,240 provided to subrecipients)	297	584,463	584,463
93.051	Alzheimer's Disease Demonstration Grants to States (\$265,477 provided to subrecipients)	297	316,145	316,145
93.052	National Family Caregiver Support, Title III, Part E (\$1,682,037 provided to subrecipients)	297	1,763,697	1,763,697
93.053	Nutrition Services Incentive Program (\$1,952,037 provided to subrecipients)	297	1,952,037	1,952,037
93.061	Innovations in Applied Public Health Research	619	103,161 **	103,161
93.063	Centers for Genomics and Public Health	619	28,940 **	28,940
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	444	164,029	164,029
93.103	Food and Drug Administration Research	427	7,312	
93.103	Food and Drug Administration Research	619	223,768 **	231,080
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	1,141,867	1,141,867
93.107	Model State-Supported Area Health Education Centers	619	45,196 **	45,196
93.110	Maternal and Child Health Federal Consolidated Programs (\$172,123 provided to subrecipients)	588	627,128	
93.110	Maternal and Child Health Federal Consolidated Programs	619	863,628 **	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 05-0005)	619	87,629	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Oklahoma Health Sciences Center; RS20061591-05, RV20071104-03)	619	52,899 **	1,631,284
93.113	Environmental Health (\$454,877 provided to subrecipients)	619	2,820,850 **	
93.113	Environmental Health (Passed through Texas A&M University; S080015)	619	59,673 **	
93.113	Environmental Health (Passed through University of Kentucky Research Foundation; 6049019400-07-593)	619	29,540 **	
93.113	Environmental Health (\$115,416 provided to subrecipients)	620	283,117 **	3,193,180
93.115	Biometry and Risk Estimation Health Risks from Environmental Exposures	619	3,184 **	3,184
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$231,160 provided to subrecipients)	588	467,116	467,116
93.121	Oral Diseases and Disorders Research (\$2,696,350 provided to subrecipients)	619	9,704,491 **	
93.121	Oral Diseases and Disorders Research (Passed through Johns Hopkins University; 2000266511)	619	91,796 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.121	Oral Diseases and Disorders Research (Passed through Nanomech, LLC; 5 R43 DE 15730-02)	619	13,494 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0001547)	619	137,337 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Washington; 296940)	619	18,176 **	
93.121	Oral Diseases and Disorders Research (Passed through University of West Virginia; 06-165-U)	619	6,614 **	9,971,908
93.124	Nurse Anesthetist Traineeships	619	3,352 **	3,352
93.127	Emergency Medical Services for Children	588	91,287	91,287
93.130	Cooperative Agreement to State/Territories for the Coordination and Development of Primary Care Offices	588	175,165	175,165
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	619	469,810 **	469,810
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$334,052 provided to subrecipients)	588	393,991	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$170,597 provided to subrecipients)	619	1,340,951 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Abuse)	619	18,136 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs	620	62,282 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2743179037587, RR2742999037587)	620	78,065 **	1,893,425
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	619	2,884,006 **	2,884,006
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; E6801)	619	126,704 **	126,704
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$232,822 provided to subrecipients)	401	245,463	245,463
93.156	Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	619	3,549 **	3,549
93.165	Grants to States for Loan Repayment Program (\$150,000 provided to subrecipients)	588	150,000	150,000
93.172	Human Genome Research (\$315,592 provided to subrecipients)	619	864,672 **	
93.172	Human Genome Research (Passed through University of Rochester; 414039-G)	619	4,335 **	
93.172	Human Genome Research (Passed through Washington University; WU07230, WU08155)	620	110,117 **	979,124
93.173	Research Related to Deafness and Communication Disorders (\$308,893 provided to subrecipients)	619	9,041,186 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Denver Center for the Performing Arts; 65-0794-1-5)	619	270,528 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Duke University; 06-SC-NIH-1002)	619	62,434 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary; 5 U01 DC006296-04)	619	37,995 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through MH Acoustic LLC; 2R44DC007246-02)	619	44,089 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324, 511-1543-01)	619	127,036 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through San Diego State University; 1042818)	619	206,016 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Temple University; 36-0915-197)	619	147,620 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706)	619	62,543 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Illinois; 2003-03433-02)	619	110,638 **	

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93.173	Research Related to Deafness and Communication Disorders (Passed through Johns Hopkins University; 840753681)	620	35,908 **	10,145,993
93.184	Disabilities Prevention (\$166,888 provided to subrecipients)	588	343,322	343,322
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$249,057 provided to subrecipients)	588	720,615	720,615
93.204	Surveillance of Hazardous Substance Emergency Events	588	110,561	110,561
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer Chiropractic University; 5 R18HP01423-03, 5 R18HP07638-01-00)	619	16,407 **	16,407
93.213	Research and Training in Complementary and Alternative Medicine	619	21,017 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; AT004137-01, 1R25AT003580-01, K30 AT00977)	619	40,748 **	
93.213	Research and Training in Complementary and Alternative Medicine (\$369,719 provided to subrecipients)	620	1,424,509 **	1,486,274
93.217	Family Planning_Services (\$948,900 provided to subrecipients)	588	1,121,140	
93.217	Family Planning_Services (Passed through Family Planning Council of Iowa; 464-FY2008)	619	2,000 **	1,123,140
93.226	Research on Healthcare Costs, Quality and Outcomes (\$41,837 provided to subrecipients)	619	1,396,544 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital; HS016156-01)	619	98,354 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Trinity Health; 1UC1HS015196) (\$67,619 provided to subrecipients)	619	62,762 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Alabama at Birmingham; 003)	619	9,654 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Pittsburgh; 106524-2)	619	7,832 **	1,575,146
93.230	Consolidated Knowledge Development and Application (KD&A) Program (\$3,685 provided to subrecipients)	588	13,788	
93.230	Consolidated Knowledge Development and Application (KD&A) Program (\$71,165 provided to subrecipients)	619	486,717 **	500,505
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$59,724 provided to subrecipients)	588	78,216	78,216
93.235	Abstinence Education Program (\$252,795 provided to subrecipients)	588	362,190	362,190
93.236	Grants for Dental Public Health Residency Training	619	190,315 **	190,315
93.240	State Capacity Building (\$4,338 provided to subrecipients)	588	281,107	281,107
93.241	State Rural Hospital Flexibility Program (\$373,245 provided to subrecipients)	588	635,778	635,778
93.242	Mental Health Research Grants	401	20,578	
93.242	Mental Health Research Grants (\$46,258 provided to subrecipients)	619	5,149,722 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; 23A-1083640)	619	92,455 **	
93.242	Mental Health Research Grants (Passed through University of California, Los Angeles; 2000 P JC389)	619	28,774 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 001121, 001127, 001145, 1005438)	619	76,202 **	
93.242	Mental Health Research Grants (Passed through University of North Carolina; 5-34379)	619	16,197 **	
93.242	Mental Health Research Grants (Passed through University of Wisconsin-Madison; X330525)	619	30,514 **	
93.242	Mental Health Research Grants (\$520,697 provided to subrecipients)	620	1,347,089 **	
93.242	Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)	620	12,365 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR274333841438, RR274216/6330317)	620	104,449 **	6,878,345
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	62,752	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$146,889 provided to subrecipients)	588	394,249	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Montclair State University; 0602-02)	619	1,122 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Area Substance Abuse Council)	619	84,235 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through National Jewish Medical and Research Center; 22083702)	619	7,484 **	549,842
93.247	Advanced Education Nursing Grant Program (Passed through Illinois State University; 05B13801)	619	31,462 **	31,462
93.249	Public Health Training Centers Grant Program	619	478,217 **	478,217
93.259	Rural Access to Emergency Devices Grant	588	34,194	34,194
93.262	Occupational Safety and Health Program (\$118,241 provided to subrecipients)	588	281,239	
93.262	Occupational Safety and Health Program (\$121,778 provided to subrecipients)	619	3,828,185 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G-4607-8)	619	9,027 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation; 5 U50-OH008107-04)	619	14,892 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120)	619	36,017 **	
93.262	Occupational Safety and Health Program (\$42,951 provided to subrecipients)	620	435,982 **	
93.262	Occupational Safety and Health Program (Passed through University of Kentucky; 304810403408171)	620	418 **	4,605,760
93.264	Nurse Faculty Loan Program (NFLP)	619	60,000	60,000
93.268	Immunization Grants (\$21,287,796 provided to subrecipients)	588	22,992,008	22,992,008
93.271	Alcohol Research Career Development Awards for Scientists and Clinicians	619	3,441 **	3,441
93.273	Alcohol Research Programs (\$3,998 provided to subrecipients)	619	1,961,917 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; RR274-325/3840018)	619	25,529	
93.273	Alcohol Research Programs (Passed through State University of New York; 44241/1009189)	619	499,673 **	
93.273	Alcohol Research Programs (\$162,454 provided to subrecipients)	620	752,700 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; RR2742729820167)	620	162,360 **	
93.273	Alcohol Research Programs	621	73,104 **	3,475,283
93.275	Substance Abuse and Mental Health Services-Access to Recovery (\$113,957 provided to subrecipients)	588	327,375	327,375
93.276	Drug-Free Communities Support Program Grants (\$78,536 provided to subrecipients)	620	85,953	
93.276	Drug-Free Communities Support Program Grants (Passed through Boone County Agricultural Extension; 200450461land)	620	3,515	89,468
93.279	Drug Abuse and Addiction Research Programs (\$216,516 provided to subrecipients)	619	3,788,523 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Cincinnati; 1004754)	619	16,478 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868)	619	55,122 **	
93.279	Drug Abuse and Addiction Research Programs (\$1,945,467 provided to subrecipients)	620	5,249,085 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Duke University; 3037033)	620	4,478 **	9,113,686
93.281	Mental Health Research Career/Scientist Development Awards	619	365,890 **	365,890
93.282	Mental Health National Research Service Awards for Research Training	619	206,142 **	206,142



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<u>U.S. Department of Health and Human Services (continued)</u>				
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$10,593,610 provided to subrecipients)	588	17,591,254	
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$117,571 provided to subrecipients)	619	3,134,461	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association for Prevention Teaching and Research; TS-1329)	619	7,801	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association of Public Health Laboratories)	619	91,704	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association of Schools of Public Health; S3111-23/24)	619	12,814	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 06-0014)	619	101,968	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Health Research, Inc.; 2433-04, 3084-02)	619	301,666	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; U50CCU112346)	619	324,000	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Johns Hopkins University; 0254-5521-4609)	619	19,668	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through National Foundation for Facial Reconstruction; R04/CCR224375-02)	619	132,649	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$46,022 provided to subrecipients)	620	287,995	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance	621	42,977	22,048,957
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$493,678 provided to subrecipients)	619	2,536,722	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Marval Therapeutics, Inc.; 2-R44-EB04700-02)	619	33,534	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	99,237	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of North Carolina at Chapel Hill; 5-50171)	619	92,640	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Virginia Polytechnic Institute; CR-19235-431498)	619	210,190	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	308,829	** 3,281,152
93.301	Small Rural Hospital Improvement Grant Program	588	574,610	574,610
93.307	Minority Health and Health Disparities Research	619	196,278	**
93.307	Minority Health and Health Disparities Research (Passed through Aberdeen Area Tribal Chairmen's Health Board; 1R24MD001658-01)	619	54,330	**
93.307	Minority Health and Health Disparities Research	621	50,198	300,806
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	568,853	*
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	1,125,000	* 1,693,853
93.358	Advanced Education Nursing Traineeships	619	57,912	** 57,912
93.359	Nurse Education, Practice and Retention Grants	619	6,370	** 6,370
93.361	Nursing Research (\$38,820 provided to subrecipients)	619	2,024,101	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.361	Nursing Research (Passed through Swedish Hospital; 0525-3A)	619	21,455 **	
93.361	Nursing Research (Passed through University of Wisconsin; X218820)	620	42,336 **	2,087,892
93.364	Nursing Student Loans	619	328,262 *	328,262
93.389	National Center for Research Resources	619	7,122,839 **	
93.389	National Center for Research Resources (Passed through The Regents of the University of California; 2006-1726)	619	227,908 **	
93.389	National Center for Research Resources (Passed through University of Texas Medical Branch; 07-069)	619	14,803 **	
93.389	National Center for Research Resources	620	118,413 **	
93.389	National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399)	620	13,019 **	7,496,982
93.390	Academic Research Enhancement Award (\$4,901 provided to subrecipients)	620	392,946 **	392,946
93.393	Cancer Cause and Prevention Research (\$257,213 provided to subrecipients)	619	2,437,797 **	
93.393	Cancer Cause and Prevention Research (Passed through Emory University; 5-40635-G3)	619	15,666 **	
93.393	Cancer Cause and Prevention Research (Passed through Harvard Medical School; 150014-0003)	619	40,978 **	
93.393	Cancer Cause and Prevention Research (Passed through Mayo Clinic; 5 R01 CA107333-02)	619	112,746 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Pittsburgh; 0003345)	619	66,234 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 23163/98013682)	619	18,802 **	
93.393	Cancer Cause and Prevention Research	620	19,110 **	
93.393	Cancer Cause and Prevention Research (Passed through Washington State University; 107290G002339)	620	299 **	2,711,632
93.394	Cancer Detection and Diagnosis Research (\$27,640 provided to subrecipients)	619	410,986 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology; CA80098, 6660)	619	38,545 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Oklahoma; 2004-23)	619	50,529 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Virginia Polytechnic Institute; CR-19235-431528)	619	17,639 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of California; 10225622)	620	68,051 **	585,750
93.395	Cancer Treatment Research	619	1,350,012 **	
93.395	Cancer Treatment Research (Passed through Cancer & Leukemia Group B)	619	19,861 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; GOG-27469-35) (\$101,773 provided to subrecipients)	619	214,114 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 16157, 16635)	619	80,426 **	
93.395	Cancer Treatment Research (Passed through Radiation Therapy Oncology Group; 1172298-RTOG)	619	2,519 **	
93.395	Cancer Treatment Research (Passed through Terpenoid Therapeutics, Inc.; 1R41CA126020-01, 1R41CA130495-01)	619	74,349 **	
93.395	Cancer Treatment Research (Passed through University of Chicago; U10CA31946)	619	34,595 **	
93.395	Cancer Treatment Research (Passed through University of Florida; UF-EIES-0634006-UIW)	619	22,929 **	
93.395	Cancer Treatment Research (Passed through University of Texas Health Science Center at San Antonio; 123728/122817)	619	34,112 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PT200377-SC100662)	619	82,211 **	

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93.395	Cancer Treatment Research	620	72,965 **	1,988,093
93.396	Cancer Biology Research	619	1,338,270 **	
93.396	Cancer Biology Research (Passed through University of Southern California; H28307)	619	148,432 **	
93.396	Cancer Biology Research	620	3,500 **	1,490,202
93.397	Cancer Centers Support Grants (\$1,788,181 provided to subrecipients)	619	5,871,166 **	
93.397	Cancer Centers Support Grants (Passed through Fred Hutchinson Cancer Research Center; 0000646781)	619	12,852 **	5,884,018
93.398	Cancer Research Manpower	619	1,074,067 **	
93.398	Cancer Research Manpower (Passed through Boston University; MC-425532-DJW)	619	833 **	
93.398	Cancer Research Manpower	620	23,170 **	1,098,070
93.399	Cancer Control	619	828,800 **	
93.399	Cancer Control (Passed through Dartmouth College; 5-30196.5725, 530244.573)	619	359,262 **	
93.399	Cancer Control (Passed through Mayo Clinic; 5 R01 CA906704-05)	619	45 **	
93.399	Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)	619	62,952 **	
93.399	Cancer Control (Passed through University of Texas, MD Anderson Cancer Center; 09010314)	619	3,442 **	
93.399	Cancer Control (Passed through Fox Chase Cancer Center; 15012-03)	619	152,515 **	1,407,016
93.448	Food Safety and Security Monitoring Project	619	285,160	285,160
93.556	Promoting Safe and Stable Families	401	2,126,360	
93.556	Promoting Safe and Stable Families	619	267,629 **	
93.556	Promoting Safe and Stable Families (Passed through Montana Department of Public Health and Human Services; 20063TRN0001)	619	7,261	2,401,250
93.558	Temporary Assistance for Needy Families (\$14,118,286 provided to subrecipients)	401	91,314,411	
93.558	Temporary Assistance for Needy Families (Passed through Henry County Empowerment Board; Project Research)	620	55,762	91,370,173
93.563	Child Support Enforcement	401	45,056,286	45,056,286
93.566	Refugee and Entrant Assistance_State Administered Programs	401	1,778,577	1,778,577
93.568	Low-Income Home Energy Assistance (\$44,187,564 provided to subrecipients)	379	44,690,031	44,690,031
93.569	Community Services Block Grant (\$3,507,155 provided to subrecipients)	379	6,558,197	6,558,197
93.575	Child Care and Development Block Grant (\$13,333,653 provided to subrecipients)	401	48,340,153	48,340,153
93.576	Refugee and Entrant Assistance_Discretionary Grants	401	339,149	
93.576	Refugee and Entrant Assistance_Discretionary Grants	588	107,233	446,382
93.577	Early Learning Fund (Passed through Neighborhood Centers of Johnson County Empowerment Board; 90LO135-01)	619	35,417 **	35,417
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	324,463	324,463
93.586	State Court Improvement Program	444	256,448	256,448
93.590	Community-Based Child Abuse Prevention Grants	401	383,504	383,504
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$421,699 provided to subrecipients)	401	25,204,044	25,204,044
93.597	Grants to States for Access and Visitation Programs	401	89,120	89,120
93.599	Chafee Education and Training Vouchers Program (ETV)	401	601,369	601,369
93.600	Head Start	282	118,526	
93.600	Head Start	621	314 **	118,840
93.617	Voting Access for Individuals with Disabilities_Grants to States	635	10,692	10,692
93.623	Basic Center Grant (\$141,985 provided to subrecipients)	379	159,485	159,485
93.630	Developmental Disabilities Basic Support and Advocacy Grants	401	769,659	769,659
93.631	Developmental Disabilities Projects of National Significance	401	25,747	25,747
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	499,556	499,556
93.643	Children's Justice Grants to States	401	170,189	170,189
93.645	Child Welfare Services_State Grants	401	2,907,320	2,907,320
93.647	Social Services Research and Demonstration	619	56,332 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.647	Social Services Research and Demonstration (Passed through University of Nebraska; 2405200014003, 2405200015003)	620	41,990 **	
93.647	Social Services Research and Demonstration (Passed through University of North Carolina; 552413) (\$120,294 provided to subrecipients)	620	121,196 **	219,518
93.648	Child Welfare Services Training Grants	619	215,602 **	215,602
93.658	Foster Care Title IV-E (\$1,016,500 provided to subrecipients)	401	26,826,868	26,826,868
93.659	Adoption Assistance (\$241,797 provided to subrecipients)	401	32,095,751	32,095,751
93.667	Social Services Block Grant (\$13,597,220 provided to subrecipients)	401	29,714,596	29,714,596
93.669	Child Abuse and Neglect State Grants	401	184,094	184,094
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes (\$1,079,210 provided to subrecipients)	112	1,155,350	1,155,350
93.674	Chafee Foster Care Independence Program	401	1,595,785	1,595,785
93.767	State Children's Insurance Program (\$14,445 provided to subrecipients)	401	55,223,763	55,223,763
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	401	720,335	720,335
93.769	Demonstration to Maintain Independence and Employment	401	939	939
93.775	State Medicaid Fraud Control Units	427	720,641	720,641
93.777	State Survey and Certification of Health Care Providers and Suppliers (\$6,093,355 provided to subrecipients)	401	6,039,355	
93.777	State Survey and Certification of Health Care Providers and Suppliers	427	2,122,153	8,161,508
93.778	Medical Assistance Program (\$2,206,254 provided to subrecipients)	401	1,729,437,862	1,729,437,862
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	692,752	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	297	154,026	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	401	738,280	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	212,595	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	49,575 **	1,847,228
93.837	Cardiovascular Diseases Research (\$1,195,184 provided to subrecipients)	619	19,245,583 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation; AIM-HIGH)	619	21,484 **	
93.837	Cardiovascular Diseases Research (Passed through Duke Clinical Research Institute; 213)	619	4,695 **	
93.837	Cardiovascular Diseases Research (Passed through St. Luke's Hospital of Kansas City)	619	14,594 **	
93.837	Cardiovascular Diseases Research (Passed through Medical College of Wisconsin; HL066579-08)	619	5,061 **	
93.837	Cardiovascular Diseases Research (Passed through University of Texas Health Science Center at San Antonio; 0005376B)	619	23,248 **	
93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	5,791 **	
93.837	Cardiovascular Diseases Research (Passed through University of Washington; 438605)	619	65,302 **	
93.837	Cardiovascular Diseases Research (Passed through Vanderbilt University; VUMC32140-R)	619	6,049 **	19,391,807
93.838	Lung Diseases Research (\$695,017 provided to subrecipients)	619	10,763,733 **	
93.838	Lung Diseases Research (Passed through Columbia University; 6)	619	150,864 **	
93.838	Lung Diseases Research (Passed through Johns Hopkins University)	619	841 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24021401, 24019901)	619	60,211 **	
93.838	Lung Diseases Research (Passed through University of Colorado; FY05.102.043)	619	16,922 **	

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93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0000217, 106908)	619	20,795 **	
93.838	Lung Diseases Research (Passed through University of Wisconsin; X280055)	619	22,875 **	
93.838	Lung Diseases Research (Passed through Vida Technologies, L.L.C.; 1R43HL087512601)	619	8,691 **	
93.838	Lung Diseases Research (Passed through Wake Forest University; WFUHS/IOWA-19041)	619	20,104 **	11,065,036
93.839	Blood Diseases and Resources Research (\$302,160 provided to subrecipients)	619	2,985,065 **	
93.839	Blood Diseases and Resources Research (Passed through Case Western Reserve University; RES420690)	619	52,284 **	
93.839	Blood Diseases and Resources Research (Passed through Children's Hospital Boston; 000242890)	619	3,657 **	
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1P01HL081588-01)	619	34,941 **	
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 0401)	619	3,930 **	
93.839	Blood Diseases and Resources Research (Passed through Northwestern University; 0660 370 F054 886)	619	950 **	
93.839	Blood Diseases and Resources Research (Passed through University of Washington; 284393)	620	40,508 **	3,121,335
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$676,635 provided to subrecipients)	619	5,268,242 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Boston University; RA528833BAJ)	619	94,390 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 06-024026-02)	619	107,530 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Texas, Houston; 0005654B)	619	3,372 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah; 10002683)	619	61,328 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$270,944 provided to subrecipients)	620	449,331 **	5,984,193
93.847	Diabetes, Endocrinology and Metabolism Research (\$1,244,535 provided to subrecipients)	619	7,942,554 **	
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through ASL Analytical, Inc.; DK077252)	619	165,260 **	
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through Benaroya Research Institute at Virginia Mason; 3215.05)	619	1,734 **	
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through Case Western Reserve University; N01DK52203)	619	266,724 **	
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through George Washington University; 06-M28)	619	143,276 **	
93.847	Diabetes, Endocrinology and Metabolism Research	620	254,946 **	8,774,494
93.848	Digestive Diseases and Nutrition Research	619	1,205,222 **	
93.848	Digestive Diseases and Nutrition Research	620	265,455 **	1,470,677
93.849	Kidney Diseases, Urology and Hematology Research (\$72,150 provided to subrecipients)	619	2,250,938 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Rhode Island Hospital; 701-7515)	619	110,580 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Tufts University; 0043519)	619	3,317 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through University of Virginia; GC10841-127292) (\$83,765 provided to subrecipients)	619	127,463 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Wake Forest University; WFUHS 17417)	619	49,167 **	2,541,465

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,606,483 provided to subrecipients)	619	12,168,282 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Case Western Reserve University; CCLCM-CWRU)	619	66,770 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 5 P01 NS045242)	619	760 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic; 5R01NS03998708)	619	3,374 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5R01NS04821204)	619	49,691 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Los Angeles; 1580 G FK621)	619	2,213 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; ALIAS)	619	11,170 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; PPO 413347-G)	619	72,569 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-06-18)	619	109,254 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah; 2507039-03)	619	19,319 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-06-131)	619	90,556 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A06760)	619	14,723 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,522,984 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	117,584 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Maryland; S01666)	620	44,506 **	14,293,755
93.855	Allergy, Immunology and Transplantation Research (\$1,013,652 provided to subrecipients)	619	13,138,459 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Duke University; 148506)	619	50,970 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia; H21987 UNIV S CA)	619	20,311 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Ohio State University Research Foundation; 01057058)	619	61,545 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176-B)	619	23,964 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)	619	104,016 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; S6476775112, S6476836502, M6356597494)	619	216,726 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Texas Health Science Center at San Antonio; 120486/116267)	619	13,510 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Washington; 518809)	619	164,136 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Wisconsin-Madison; P270944)	619	22,000 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; WU-07-223, WU-08-177)	619	184,965 **	

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93.855	Allergy, Immunology and Transplantation Research (\$202,499 provided to subrecipients)	620	2,787,419 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Arizona; Y503176)	620	14,071 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU07185)	620	6,664	16,808,756
93.856	Microbiology and Infectious Diseases Research (\$228,805 provided to subrecipients)	619	1,601,818 **	
93.856	Microbiology and Infectious Diseases Research (Passed through Social and Scientific Systems, Inc.; CPCR2.18.IA.01)	619	599 **	
93.856	Microbiology and Infectious Diseases Research (Passed through Washington University in St. Louis; WU-06-53)	619	38,408 **	1,640,825
93.859	Biomedical Research and Research Training (\$254,045 provided to subrecipients)	619	7,476,297 **	
93.859	Biomedical Research and Research Training (Passed through Medical College of Wisconsin; R01GM068746-04)	619	67,248 **	
93.859	Biomedical Research and Research Training (Passed through University of California, Berkeley; SA5594-29617)	619	137,467 **	
93.859	Biomedical Research and Research Training (Passed through University of Medicine and Dentistry of New Jersey; P01-4, P01-5)	619	296,642 **	
93.859	Biomedical Research and Research Training (\$209,960 provided to subrecipients)	620	3,595,845 **	
93.859	Biomedical Research and Research Training (Passed through Fluorous Technologies, Inc.; Phase Synthesis of Peptide, 2R41GM07543602)	620	180,677 **	
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2004020)	620	80,211 **	11,834,387
93.865	Child Health and Human Development Extramural Research (\$381,725 provided to subrecipients)	619	6,505,531 **	
93.865	Child Health and Human Development Extramural Research (Passed through Albert Einstein Healthcare Network; 5K12HD001097-09) (\$1,611 provided to subrecipients)	619	17,920 **	
93.865	Child Health and Human Development Extramural Research (Passed through Drexel University; 232290-3684)	619	119,727 **	
93.865	Child Health and Human Development Extramural Research (Passed through Indiana University; 27608-0046)	619	53,182 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Diego; 4931SC)	619	122,046 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; RR580-323/9822807)	619	30,092 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of North Carolina; 5-34850)	619	42,158 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Utah School of Medicine; 2309114-9)	619	165,747 **	
93.865	Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-08-103)	619	83,874 **	
93.865	Child Health and Human Development Extramural Research (\$421,550 provided to subrecipients)	620	1,869,513 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)	620	155,312 **	
93.865	Child Health and Human Development Extramural Research (Passed through Northwestern University; 0980520W297976)	620	18,483 **	
93.865	Child Health and Human Development Extramural Research (Passed through Penn State University; 2913ISUDHHS0045)	620	32,232 **	9,215,817
93.866	Aging Research (\$15,392 provided to subrecipients)	619	3,273,770 **	
93.866	Aging Research (Passed through Indiana University; R01 AG010436)	619	45,582 **	
93.866	Aging Research (Passed through Interactive Medical Developments, L.C.; R42 AG021844-02)	619	90,851 **	
93.866	Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 1003760/4/23532)	619	99,807 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through University of Alabama at Birmingham; AG028359-01)	619	9,406 **	
93.866	Aging Research (Passed through University of Michigan; F015419, 3000729437)	619	134,875 **	
93.866	Aging Research (Passed through University of Southern California; 121658)	619	789,824 **	
93.866	Aging Research (Passed through Wake Forest University; N01-AG-92115)	619	11,156 **	
93.866	Aging Research (Passed through Brown University; 00000057)	620	45,720 **	
93.866	Aging Research (Passed through University of Georgia; RR546023/7605474)	620	109,900 **	4,610,891
93.867	Vision Research (\$1,423,565 provided to subrecipients)	619	6,096,064 **	
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.; U10 EY 09435)	619	16,414 **	
93.867	Vision Research (Passed through Kestrel Corporation; 0111B)	619	131 **	
93.867	Vision Research (Passed through Medical College of Wisconsin; 5R01EY15518-02)	619	100,322 **	
93.867	Vision Research (Passed through Ohio State University Research Foundation; RF01010194)	619	202,520 **	
93.867	Vision Research (Passed through University of North Texas Health Science Center; 71150-2005-001)	619	100,519 **	
93.867	Vision Research (Passed through University of Pennsylvania; 5-45507)	619	1,187 **	
93.867	Vision Research (Passed through University of Rochester; 413163-G)	619	27,044 **	6,544,201
93.879	Medical Library Assistance	619	302,321 **	
93.879	Medical Library Assistance (Passed through University of Illinois at Chicago; 2007-003381-01-00, SUB611)	619	13,360	
93.879	Medical Library Assistance (Passed through University of Wisconsin; K087575)	619	12,783 **	328,464
93.884	Grants for Training in Primary Care Medicine and Dentistry	619	150,363 **	150,363
93.887	Health Care and Other Facilities	621	785,293	785,293
93.889	National Bioterrorism Hospital Preparedness Program (\$4,345,291 provided to subrecipients)	588	5,001,559	5,001,559
93.912	Rural Health Care Services Outreach and Rural Health Network Development Program (Passed through Seasons Center for Community Mental Health; D04RH02573-01-00)	619	3,170 **	3,170
93.913	Grants to States for Operation of Offices of Rural Health (\$10,490 provided to subrecipients)	588	169,606	169,606
93.917	HIV Care Formula Grants (\$975,205 provided to subrecipients)	588	2,635,387	
93.917	HIV Care Formula Grants (Passed through Johnson County Department of Public Health; 5888HC02)	619	21,162	2,656,549
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	641,050	641,050
93.924	Ryan White HIV/AIDS Dental Reimbursements\Community Based Dental Partnership	619	38,423	38,423
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	117,581 *	117,581
93.928	Special Projects of National Significance	619	20,125	20,125
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	205,971	205,971
93.940	HIV Prevention Activities_Health Department Based (\$873,359 provided to subrecipients)	588	1,735,117	1,735,117
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	588	247,212	
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (Passed through North Dakota Department of Health; PF08-37A)	619	6,516	253,728
93.945	Assistance Programs for Chronic Disease Prevention and Control	619	824	824



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<u>U.S. Department of Health and Human Services (continued)</u>				
93.955	Health and Safety Programs for Construction Work (Passed through Center to Protect Workers' Rights; 1030-30, 1030-40, 06-2-PS) (\$25,374 provided to subrecipients)	619	48,978 **	48,978
93.958	Block Grants for Community Mental Health Services (\$2,991,068 provided to subrecipients)	401	3,297,087	
93.958	Block Grants for Community Mental Health Services (Passed through Season's Center: Northwest Iowa Mental Health Center)	619	280 **	3,297,367
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$11,984,072 provided to subrecipients)	588	12,805,667	12,805,667
93.969	Geriatric Education Centers (\$65,004 provided to subrecipients)	619	314,457 **	314,457
93.977	Preventive Health Services Sexually Transmitted Diseases Control Grants (\$467,050 provided to subrecipients)	588	806,759	806,759
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$3,158 provided to subrecipients)	588	176,732	176,732
93.989	International Research and Research Training (\$29,055 provided to subrecipients)	619	399,393 **	399,393
93.991	Preventive Health and Health Services Block Grant (\$185,594 provided to subrecipients)	588	1,191,522	1,191,522
93.994	Maternal and Child Health Services Block Grant to the States (\$4,409,613 provided to subrecipients)	588	5,731,871	5,731,871
93.000	Other Federal Assistance:			
	Unknown Title (\$1,642,684 provided to subrecipients)	619	4,397,533 **	
	Unknown Title (Passed through American College of Radiology)	619	971,340 **	
	Unknown Title (Passed through American Medical Student Association; 230-03-0015)	619	36,363 **	
	Unknown Title (Passed through Bavarian Nordic; POX-MVA-011)	619	45,414 **	
	Unknown Title (Passed through Baylor College of Medicine; N01-AI-25465)	619	1,373 **	
	Unknown Title (Passed through Booz-Allen & Hamilton, Inc.; 79718CBS10)	619	285,053 **	
	Unknown Title (Passed through Center to Protect Workers' Rights; U54-OH008307 07-3-PS)	619	29,482 **	
	Unknown Title (Passed through Danya International, Inc.; Dii-0151-PPD-UI)	619	5,124 **	
	Unknown Title (Passed through Eastern Washington University; US54OH008307)	619	13,888 **	
	Unknown Title (Passed through Emmes Corporation; HHSN260200500007)	619	14,360 **	
	Unknown Title (Passed through Humanitas, Inc.; N43-CM-37012)	619	2,000 **	
	Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)	619	131 **	
	Unknown Title (Passed through Minneapolis Medical Research Foundation)	619	234,827 **	
	Unknown Title (Passed through Saint Louis University; 06-0012, N01-AI-45250)	619	551,649 **	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; SES-SUPS2-06-00040-000, SES-SUPS2-06-00041-000)	619	5,742 **	
	Unknown Title (Passed through University of California, San Diego; 135-00-ADCS)	619	51,557 **	
	Unknown Title (Passed through University of Illinois at Chicago)	619	1,772 **	
	Unknown Title (Passed through University of North Carolina; 5-38158)	619	126,602 **	
	Unknown Title (Passed through University of Wisconsin-Madison; 983N636)	619	48,545 **	
	Unknown Title (Passed through Wake Forest University; 31194-WHIMS)	619	16,913 **	
	Unknown Title (Passed through Westat, Inc.; 7708-IA-003 REV)	619	4,373,674 **	
	Unknown Title (Passed through Mathematica Policy Research, Inc.; 627906215)	620	22,559 **	

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	Unknown Title (Passed through Molecular Express; IPRT0713)	620	49,555 **	
	Unknown Title (Passed through Xtria, LLC; 10530084506)	620	15,000 **	11,300,456
	Total U.S. Department of Health and Human Services		2,486,741,435	2,486,741,435
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	194,103	194,103
94.004	Learn and Serve America_School and Community Based Programs (\$136,653 provided to subrecipients)	282	164,199	
94.004	Learn and Serve America_School and Community Based Programs (Passed through National Council for the Social Studies; NCSS-03KCHMD002)	619	3,526 **	167,725
94.006	AmeriCorps (\$1,685,803 provided to subrecipients)	269	1,702,308	
94.006	AmeriCorps	542	325,969	
94.006	AmeriCorps	619	82,262	
94.006	AmeriCorps	621	102,909	2,213,448
94.007	Planning and Program Development Grants (\$9,420 provided to subrecipients)	269	9,420	9,420
94.009	Training and Technical Assistance	269	93,797	
94.009	Training and Technical Assistance (Passed through Association of University Centers on Disabilities)	619	8,020	101,817
94.011	Foster Grandparent Program	411	197,983	197,983
	Total Corporation for National and Community Service		2,884,496	2,884,496
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	766,460	
96.001	Social Security_Disability Insurance	283	18,559,244	19,325,704
96.007	Social Security_Research and Demonstration	619	133	133
96.008	Social Security - Work Incentives Planning and Assistance Program	309	161,412	161,412
96.000	Other Federal Assistance: Unknown Title (Passed through Association of University Centers on Disabilities; PMU 06 IA)	619	121,762	121,762
	Total Social Security Administration		19,609,011	19,609,011
<u>U.S. Department of Homeland Security</u>				
97.004	State Domestic Preparedness Equipment Support Program	583	174,873	174,873
97.008	Urban Areas Security Initiative	583	507,007	507,007
97.012	Boating Safety Financial Assistance	542	1,835,659	1,835,659
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants (\$871,326 provided to subrecipients)	583	966,078	966,078
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	78,299	78,299
97.029	Flood Mitigation Assistance (\$23,871 provided to subrecipients)	583	37,008	37,008
97.032	Crisis Counseling	401	20,793	20,793
97.034	Disaster Unemployment Assistance	309	22,459	22,459
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$45,957,643 provided to subrecipients)	583	48,286,433	48,286,433
97.039	Hazard Mitigation Grant (\$18,632 provided to subrecipients)	583	58,782	58,782
97.041	National Dam Safety Program	542	178,259	178,259
97.042	Emergency Management Performance Grants (\$1,186,531 provided to subrecipients)	583	2,164,103	2,164,103
97.043	State Fire Training Systems Grants	595	22,044	22,044
97.044	Assistance to Firefighters Grant (Passed through National Association of Children's Hospitals and Related Institutions)	619	2,859	2,859

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2008

CFDA Number	Federal Department / Program Name	State Agency (See pg 115)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Homeland Security (continued)</u>				
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	401	5,302,858	5,302,858
97.067	Homeland Security Grant Program (\$6,784,035 provided to subrecipients)	583	11,088,855	11,088,855
97.078	Buffer Zone Protection Program (BZPP) (\$1,585 provided to subrecipients)	583	7,684	7,684
97.081	Law Enforcement Training and Technical Assistance	595	54,956	54,956
97.000	Other Federal Assistance:			
	Unknown Title (Passed through Lawrence Livermore National Laboratory; B565239)	620	58,443 **	58,443
	Total U.S. Department of Homeland Security		70,867,452	70,867,452
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950) (\$76,585 provided to subrecipients)	620	96,988 **	96,988
98.002	Cooperative Development Program (CDP) (Passed through Management Sciences for Health; RPM-06-016)	619	52,811 **	52,811
98.000	Other Federal Assistance:			
	Unknown Title (Passed through Association Liaison Office For University Cooperation in Development; HNEA00970005900, University Cooperation)	620	82,573	
	Unknown Title (Passed through University of California; 1332528, 1332528282, 1333529290, 1332529, 1332529291, 1332529292, 01625822, 01625824) (\$243,142 provided to subrecipients)	620	363,758 **	
	Unknown Title (Passed through International Center for Tropical Agriculture; High Beta Carotene Maize)	620	728 **	
	Unknown Title (Passed through International Crops Research Institute; 624A00080000200)	620	202,325 **	649,384
	Total U.S. Agency for International Development		799,183	799,183
	Total Federal Financial Assistance		5,021,822,440	5,021,822,440

- \* Combined student financial assistance expenditures treated as a major federal financial assistance program.
- \*\* Research and development grant expenditures treated as a major federal financial assistance program.
- \*\*\* CFDA 14.239 HOME Investment Partnerships Program includes the balance of loans from previous years of \$84,194,360 for which the federal government imposes continuing compliance requirements.

**State of Iowa**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2008

**(1) Significant Accounting Policies**

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards showing total federal awards expended for each individual federal program. Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are so identified. Programs not in the catalog are identified as other federal assistance.

A. Reporting Entity

The reporting entity includes all state departments and entities included in the State's Comprehensive Annual Financial Report.

B. Basis of Presentation

In accordance with OMB Circular A-133, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded \$12,500,000 in federal awards expended during the audit period.

C. Basis of Accounting

Expenditures are presented on the modified accrual basis of accounting except for those of the universities which are on the accrual basis.

D. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

**(2) Non-Cash Assistance**

Non-cash assistance was as follows:

	Issuances Year ended June 30, 2008	Inventory June 30, 2008
Commodities	\$ 18,230,379	1,315,615
Vaccines	22,992,008	58,659

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.3% of the property's original acquisition value, which is provided by the U.S. General Services Administration. This property was not reported in the Comprehensive Annual Financial Report.

**(3) Federally Funded Loan Programs**

Loan balances of federally funded loan programs at June 30, 2008 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2008
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 178,000
14.239	HOME Investment Partnerships Program	87,906,002
66.458	Capitalization Grants for Clean Water State Revolving Funds	383,133,536*
66.468	Capitalization Grants for Drinking Water State Revolving Funds	211,148,801*
84.038	Federal Perkins Loan Program – Federal Capital Contributions	53,032,723
93.264	Nurse Faculty Loan Program (NFLP)	308,462
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	11,599,719
93.364	Nursing Student Loans	1,921,615

\* The outstanding loans consist of federal and state funds.

**(4) Unemployment Insurance**

Unemployment Insurance expenditures for the year ended June 30, 2008, reported as CFDA 17.225, included the following:

Federal funds	\$ 33,088,674
State funds	<u>351,560,900</u>
Total	<u>\$ 384,649,574</u>

**State of Iowa**

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**Part I: Summary of the Independent Auditor's Results:**

- (a) Unqualified opinions were issued on the financial statements.
- (b) Significant deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses. These are reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs.
- (f) The audit disclosed findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
  - CFDA Number 10.558 – Child and Adult Care Food Program
  - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
  - CFDA Number 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
  - CFDA Number 14.239 – HOME Investment Partnerships Program
  - CFDA Number 17.225 – Unemployment Insurance
  - CFDA Number 17.245 – Trade Adjustment Assistance
  - CFDA Number 20.205 – Highway Planning and Construction
  - CFDA Number 20.509 – Formula Grants for Other Than Urbanized Areas
  - CFDA Number 45.310 – Grants to States
  - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
  - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
  - CFDA Number 84.010 – Title 1 Grants to Local Educational Agencies
  - CFDA Number 84.048 – Career and Technical Education - Basic Grants to States



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

- CFDA Number 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States
- CFDA Number 84.287 – Twenty-First Century Community Learning Centers
- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 90.401 – Help America Vote Act Requirements Payments
- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.563 – Child Support Enforcement
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care\_Title IV-E
- CFDA Number 93.659 – Adoption Assistance
- CFDA Number 93.767 – State Children’s Insurance Program
- CFDA Number 93.889 – National Bioterrorism Hospital Preparedness Program
- CFDA Number 93.994 – Maternal and Child Health Services Block Grant to the States
- CFDA Number 96.001 – Social Security\_Disability Insurance
- CFDA Number 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
- Clustered Programs:
  - Food Stamp Cluster:
    - CFDA Number 10.551 – Supplemental Nutrition Assistance Program
    - CFDA Number 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
  - Nutrition Cluster:
    - CFDA Number 10.553 – School Breakfast Program
    - CFDA Number 10.555 – National School Lunch Program
    - CFDA Number 10.556 – Special Milk Program for Children
    - CFDA Number 10.559 – Summer Food Service Program for Children
  - Employment Service Cluster:
    - CFDA Number 17.207 – Employment Service/Wagner-Peyser Funded Activities
    - CFDA Number 17.801 – Disabled Veterans’ Outreach Program
    - CFDA Number 17.804 – Local Veterans’ Employment Representative Program

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

WIA Cluster:

- CFDA Number 17.258 – WIA Adult Program
- CFDA Number 17.259 – WIA Youth Activities
- CFDA Number 17.260 – WIA Dislocated Workers

Highway Safety Cluster:

- CFDA Number 20.600 – State and Community Highway Safety
- CFDA Number 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention  
Incentive Grants
- CFDA Number 20.602 – Occupant Protection
- CFDA Number 20.604 – Safety Incentive Grants for Use of Seatbelts
- CFDA Number 20.609 – Safety Belt Performance Grants
- CFDA Number 20.610 – State Traffic Safety Information System Improvement  
Grants
- CFDA Number 20.612 – Incentive Grant Program to Increase Motorcyclist  
Safety

Child Care Cluster:

- CFDA Number 93.575 – Child Care and Development Block Grant
- CFDA Number 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund

Medicaid Cluster:

- CFDA Number 93.775 – State Medicaid Fraud Control Units
- CFDA Number 93.777 – State Survey and Certification of Health Care  
Providers and Suppliers
- CFDA Number 93.778 – Medical Assistance Program

Student Financial Assistance Cluster:

(See \* on the Schedule of Expenditures of Federal Awards)

Research and Development Cluster:

(See \*\* on the Schedule of Expenditures of Federal Awards)

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$12,500,000.
- (i) The State of Iowa did not qualify as a low-risk auditee.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**Key to Numbering of Findings in Part III:**

Part III Example: 08-III-USDA-401-1

- 08 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2008)
- III – Part Number of the Schedule of Findings and Questioned Costs
- USDA – Federal Agency identification. In this case, the U.S. Department of Agriculture. See table of Federal Agencies by Agency Identification on page 114.
- 401 – State Agency identification number. In this case, the Iowa Department of Human Services. See table of Iowa State Agencies by Agency Number on page 115.
- 1 – Comment Number for the Federal Agency

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**Part III: Findings and Questioned Costs For Federal Awards:**

**U.S. Department of Agriculture**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 10.551 – Supplemental Nutrition Assistance Program**

**Agency Number: 00801619956008**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**08-III-USDA-401-1**

Computer Match Prior Year Recoupment – The Department utilizes the Overpayment (OVPI) system to track and recover payments made in error. During fiscal year 2008 review, testing was performed on prior year issuance errors to determine proper resolution by the Department. Thirty-one overpayments totaling \$8,378 identified during prior year testing were not recorded to the OVPI system.

Recommendation – The Department should establish procedures to ensure overpayment errors are recorded to the OVPI system and properly resolved.

Response and Corrective Action Planned – Field Operations Support Division contacted staff regarding the missing overpayments. As of March 1, 2009, twenty-four of the thirty-one overpayments have been recorded in the Overpayment System. Field Operations Support Division will follow up to ensure the remaining seven overpayments are entered in the Overpayment system by March 31, 2009.

The Department has a quality assurance system in place to determine whether eligibility and benefits were appropriately determined. On a monthly basis, Income Maintenance Supervisors perform random case readings. If an overpayment is identified, it is communicated with the worker. The worker then enters an overpayment on the OVPI system and adjusts any future benefits being paid, if necessary. Quality assurance issues are tracked on a log maintained by the worker.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 10.553 – School Breakfast Program**

**Agency Number: 2007IN109943, 2008IN109943**

**Federal Award Year: 2007, 2008**

**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**

**Agency Number: 2007IN109943, 2008IN109943**

**Federal Award Year: 2007, 2008**

**Iowa Department of Education**

**CFDA Number: 10.556 – Special Milk Program for Children**

**Agency Number: 2007IN109943, 2008IN109943**

**Federal Award Year: 2007, 2008**

**Iowa Department of Education**

**CFDA Number: 10.559 – Summer Food Service Program for Children**

**Agency Number: 2007IN109943, 2008IN109943**

**Federal Award Year: 2007, 2008**

**Iowa Department of Education**

**08-III-USDA-282-2**

Eligibility Agreement – The Code of Federal Regulations 7 CFR 245.9(b) requires the Department to maintain agreements with schools participating in the School Nutrition Programs. This original agreement or renewal application also includes a tax exemption letter, if applicable. Five of twenty-five institutions tested did not have a completed agreement or renewal application on file. In addition, three of five institutions did not maintain a tax exemption letter in the file.

Recommendation – The Department should ensure all required agreements and tax exemption letters are maintained in the file.

Response and Corrective Action Planned – The Department will ensure all required agreements and tax exemptions letters related to this finding are on file.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2007IN202043, 2008IN202043,**

**Federal Award Year: 2007, 2008**

**Iowa Department of Education**

**08-III-USDA-282-3**

Administrative Reviews – The Code of Federal Regulations 7 CFR 226.6(m)(6) states the Department is to annually review at least 33.3 percent of all institutions. In addition, at least 15 percent of the total number of facility reviews must be unannounced. The Department does not have procedures for tracking the percentage of unannounced reviews. As a result, we were unable to determine if the Department was in compliance.

Recommendation – The Department should implement a tracking procedure in order to ensure the appropriate number of unannounced reviews are performed each year.

Response and Corrective Action Planned – The Department will establish and maintain a database of visits related to this statute indicating the programs visited each year and those visits which are unannounced.

Conclusion – Response accepted.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**U.S. Department of Defense**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 12.401 – National Guard Military Operations and Maintenance (O&M)  
Projects**

**Agency Number: W912LP-05-2-1000**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense**

**08-III-DOD-582-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the National Guard Military Operations and Maintenance (O&M) Projects program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified draws are made on a reimbursement basis rather than a pre-issuance basis.

Recommendation – The Department should develop and implement procedures to ensure federal funds are requested on a pre-issuance basis rather than a reimbursement basis.

Response and Corrective Action Planned – The Department's Comptroller is working with the United States Property and Fiscal Officer (USPFO) to resolve this issue. The USPFO currently does not have a system in place to effectively make payments to the Military Division on a pre-issuance basis. There is a system through federal resources for the USPFO to establish a pre-issuance system. Implementation of this system is being discussed and negotiated by the two offices. It is the goal of the State Comptroller to have this system in place by October 1, 2010.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Housing and Urban Development**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-06-DC-19-0001, B-07-DC-19-0001, B-08-DC-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**08-III-HUD-269-1**

Subrecipient Monitoring – Under the Community Development Block Grant (CDBG) program, housing rehabilitation grants may only be awarded to local governments. A local government may administer the program or may enter into a subrecipient agreement with an administrative entity, such as a Council of Governments, to administer the program. When a local government enters into such an agreement, the government effectively passes down all federal requirements of the program to the administrative entity, except for approving final reports and requesting funds. The agreement may not identify the administrative entity as a subrecipient when, in fact, the administrative entity becomes a subrecipient and must comply with CDBG program and OMB Circular A-133 requirements upon entering into the agreement. In addition, upon entering into the agreement, the local government is responsible for monitoring the administrative entity for compliance with CDBG program and OMB Circular A-133 requirements.

The Department has not advised local governments that administrative entities become subrecipients upon execution of an agreement in which the administrative entity agrees to administer the program. In addition, the Department has not made local governments aware of subrecipient monitoring requirements under OMB Circular A-133.

Recommendation – The Department should develop and implement policies and procedures to ensure local governments are aware of the subrecipient relationship created when the local government enters into a subrecipient agreement with an administrative entity to administer the program. The policies and procedures should include the subrecipient monitoring procedures required under OMB Circular A-133.

Response and Corrective Action Planned – The Department has begun to address the subrecipient issues noted as a result of the 2007 Statewide Single Audit comment 07-III-HUD-269-1. The Department added the following paragraph to the Housing Fund Management Guide (page 7, paragraph 2):

“Receipients are responsible for monitoring the performance of any third-party contractors under any general administration, technical services, or subrecipient agreement. The recipient is responsible for ensuring all activities comply with all applicable federal and state regulations.”

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

The Department has also expanded the “Subrecipient Agreement Usage Parameters-Housing Fund” in Appendix 1 of the 2008 Housing Fund Management Guide. The Department added two additional requirements relating to allowable cash on hand and additional reporting requirements relating to any interest cost reimbursement requested by the subrecipient.

In addition, the Department now requires all subrecipient agreements to receive approval from the Department prior to execution. The Department, through their review of the agreement, ensures the agreement outlines the City remains the responsible entity for the federal award and this responsibility includes oversight, program monitoring, and audits.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-06-DC-19-0001, B-07-DC-19-0001, B-08-DC-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**CFDA Number: 14.239 – HOME Investment Partnerships Program**

**Agency Number: M-06-SG-19-0001, M-07-SG-19-0001, M-08-SG-19-0001**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Economic Development**

**08-III-HUD-269-2**

Performance and Evaluation Report (OMB No. 2506-0085) – An annual Performance and Evaluation Report is due from each federal grantee within ninety days of the close of its program year in a format suggested by the U.S. Department of Housing and Urban Development (HUD). HUD encourages submissions of the report in both paper and computerized formats. Among other factors, the report is to include a description of the use of funds during the program year and an assessment of the grantee’s use for the priorities and objectives identified in its plan.

The Department’s 2007 Annual Performance and Evaluation Report understated the units produced of affordable rental units by eight units in the “Elderly Renter Households” section and overstated the number of units assisted to meet applicable housing codes or standards. Also, the Department’s 2007 Annual Performance and Evaluation Report understated the benefit to low and moderate income persons by \$100,000.

Recommendation – The Department should review the Annual Performance and Evaluation Report prior to submission to ensure accurate reporting of the Department’s performance measures.

Response and Corrective Action Plan – The Department will review the report performance measures both at the time of compilation and again at the time of completion to ensure the items reported are accurate.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Labor**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 17.225 – Unemployment Insurance**

**Agency Number: UI14434QD, UI15121TM, UI15798XF, UI167461G**

**Federal Award Year: 2005, 2006, 2007, 2008**

**Iowa Department of Workforce Development**

**08-III-DOL-309-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the Unemployment Insurance (UI) program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified one of thirty-three payroll draws for UI-Reed Act were not drawn within the proper time period. In addition, one of thirty-nine payroll draws for UI and five of thirty-three payroll draws for UI-Reed Act were deposited subsequent to the date of disbursement.

Recommendation – The Department should ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – From a federal level perspective, the results of the auditor's tests indicate the Department has done a very good job of ensuring funds are not requested or received far in advance of when those funds are necessary. This is substantiated by the fact only one draw was received too early. However, the Department also recognizes there were a few instances where the State was supporting the Unemployment and Reed Act funds, by carrying negative federal cash balances. There can be many reasons for this occurring, including illnesses here at the office that force cash to be drawn late, funds received but not actually credited to our account until after payroll has run and of course there's always human error involved in not requesting funds on time to ensure they are deposited before payroll runs. The Department will continue to strive to eliminate both early and late requests for funds and will document events that occur that may cause early or late requests. This will assist us in trying to determine what course of action to take to eliminate this from happening in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 17.258 – WIA Adult Program**  
**Agency Number: AA13798PQ, AA14675RI, AA14675SS**  
**Federal Award Year: 2005, 2006**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.259 – WIA Youth Activities**  
**Agency Number: AA13798NZ, AA14675QY**  
**Federal Award Year: 2004, 2005**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.260 – WIA Dislocated Workers**  
**Agency Number: EM10885MR, EM15064RM, EM10882PU, EM14966PU, EM15014PU,**  
**EM15366SW, AA13798PS, AA14675RK, AA14675SU**  
**Federal Award Year: 2004, 2005, 2006**  
**Iowa Department of Workforce Development**

**08-III-DOL-309-2**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the programs identified above. Disbursements to CIETC for the above programs for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment of \$1,300,000 was made on May 29, 2008.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**U.S. Department of Transportation**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 20.205 – Highway Planning and Construction**

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-1**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in Federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients who expend more than \$500,000 from the Department each year. However, the Department did not review all subrecipient audit reports during the year. Due to staff turnover and leave, subrecipient desk reviews of audit reports received from subrecipients were not available for our review.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up. The Department should consider cross-training employees to perform SDR's during staff turnover and leave.

Response and Corrective Action Planned – The Department is in the process of filling the position that reviews the subrecipient audit reports so the reviews will be done in a timely manner and appropriate follow-up will occur.

Conclusion – Response accepted.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**CFDA Number: 20.205 – Highway Planning and Construction**  
**Agency Number: None**  
**Federal Award Year: 2008**  
**Iowa Department of Transportation**

**08-III-DOT-645-2**

Federal Expenditure Reporting – The Iowa Department of Transportation (Department) is the lead state department for a multi-state agreement for long-term maintenance of load and resistance factor design specifications. The Department makes payments to the American Association of State Highway and Transportation Officials (AASHTO) on behalf of the participating states and will then request reimbursement from those states. Federal revenues and the corresponding expenditures for reporting in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2008 are overstated due to the Department not properly identifying and accruing revenue during the prior fiscal year. A voucher for \$330,000 was paid to AASHTO during fiscal year 2007, but a corresponding receivable for the portion of the anticipated reimbursement from participating states was not recorded. The amount of reimbursement received for the expenditure pertaining to fiscal year 2007 was recorded for fiscal year 2008 reporting.

Recommendation – The Department should review its procedures to ensure all revenues and expenditures are evaluated for proper year-end cutoff, accrual and reporting.

Response and Corrective Action Planned – The Department will comply with the auditor's recommendation.

Conclusion – Response accepted.

**CFDA Number: 20.205 – Highway Planning and Construction**  
**Agency Number: None**  
**Federal Award Year: 2008**  
**Iowa Department of Transportation**

**08-III-DOT-645-3**

Record Retention – The Code of Federal Regulations 49 CFR 18.42 requires financial and programmatic records, supporting documents, statistical records and other records of grantees or subgrantees be retained for three years from the date of the submission of the final expenditure report. In addition, the Department's Records Management Manual requires all contracts be retained, then be transferred to the Records Center for a ten year retention period, as well as being microfilmed with the microfilm copies being retained by the Records Center indefinitely. The Department could not locate two of the forty project files selected for testing.

Recommendation – The Department should ensure all contracts and project files are retained in compliance with federal and Department requirements.

Response and Corrective Action Planned – The Department will ensure all contracts and project files are retained in compliance with federal and Department requirements.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-4**

Subrecipient Monitoring of Davis-Bacon – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant. The Department has delegated responsibility for compliance with requirements related to Davis-Bacon to the director of a transit agency which is the subrecipient for these projects. Although the Department obtains a copy of the certified payroll transcripts from the transit agencies for retention in the project file, there is no evidence of the Department's review of the transcripts for compliance.

Recommendation – The Department should develop and implement written policies and procedures to determine and document compliance with Davis-Bacon requirements for federally participating Federal Transit Authority (FTA) projects. The written policies and procedures should require oversight activities be performed during the course of the project to ensure federal requirements are met, including submission of certified wage information, and corrective action should be taken when non-compliance was noted. Adequate documentation should be maintained of the oversight activities performed, the findings noted and the corrective action taken.

Response and Corrective Action Planned – The Office of Public Transit has been proactive in educating the subrecipients of their responsibilities by conducting training detailing the requirements of Davis-Bacon. The Department monitors the subrecipients by 1) reviewing solicitation documents and contracts to make sure proper Davis-Bacon provisions are included and 2) by making the subrecipients provide evidence they have conducted the necessary interviews with workers and reviewed payroll information.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**08-III-DOT-645-5**

Disposition of Equipment – The Department has included procedures in the Transit Manager's Handbook to be followed for disposing of vehicles acquired with Federal Transit Authority (FTA) funds. A transit agency has 45 days to post a notice stating equipment is available for sale/transfer on the Office of Public Transit website after accepting a replacement for a vehicle funded under the statewide grant unless a Delay for Disposition form is filed and an exemption is given. The notice is to be posted for 30 days, after which the transit agency has up to 90 days to dispose of the replaced vehicle. For one of ten vehicles tested, transit agencies did not dispose of a replaced vehicle within the 120 day period and a Delay of Disposal form had not been submitted to the Department.

Recommendation – The Department should improve monitoring to ensure transit agencies follow established procedures for the disposition of equipment acquired with FTA funds.

Response and Corrective Action Planned – The Office of Public Transit implemented a tracking process to monitor the disposition of equipment. The finding was prior to the implementation of the tracking system.

Conclusion – Response accepted.

**CFDA Number: 20.600 – State and Community Highway Safety**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.602 – Occupant Protection**

**Agency Number: None**

**Federal Award Year: 2005, 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.604 – Safety Incentive Grants for Use of Seatbelts**

**Agency Number: None**

**Federal Award Year: 2005**

**Iowa Department of Public Safety**



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.609 – Safety Belt Performance Grants**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**08-III-DOT-595-6**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action.

The Department of Public Safety has not established policies to perform timely review of subrecipient audit reports and the Department did not review any audit reports during the year.

Recommendation – The Department should establish and implement written policies and procedures to ensure subrecipient audit reports are received and reviewed in a timely manner, including appropriate follow-up.

Response and Corrective Action Planned – We have found the form letters utilized in the past. These letters will be given form numbers and added to the Governor's Traffic Safety Bureau (GTSB) forms and database and placed in the Department's electronic procedural manual forms section. GTSB will also write and implement a written directive to address the requirements of OMB Circular A-133 and procedures for meeting the requirement. GTSB is currently preparing letters for grantees requesting the appropriate confirmation.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 20.600 – State and Community Highway Safety**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.602 – Occupant Protection**

**Agency Number: None**

**Federal Award Year: 2005, 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.604 – Safety Incentive Grants for Use of Seatbelts**

**Agency Number: None**

**Federal Award Year: 2005**

**Iowa Department of Public Safety**

**CFDA Number: 20.609 – Safety Belt Performance Grants**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: None**

**Federal Award Year: 2006**

**Iowa Department of Public Safety**

**08-III-DOT-595-7**

Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making awards under covered transactions to parties who are suspended or debarred. The Department did not determine and has not established procedures to ensure transactions are with contractors who are not suspended or debarred.

Recommendation – The Department should establish and implement procedures to ensure transactions are with contractors who are not suspended or debarred.

State of Iowa

Schedule of Findings and Questioned Costs

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Response and Corrective Action Planned – The Department of Public Safety was not aware of this requirement until notified by the Office of Auditor of State on March 9, 2009. Now that the Department is aware of the requirement, steps will be taken to include the clause in all Department issued contracts effective July 1, 2009 and later. However, since the Iowa Department of Administrative Services (DAS) is responsible for entering into state-wide contracts, it is their responsibility to ensure this requirement is met on those contracts. Therefore, we will rely on them to perform this requirement on all contracts they issue.

Conclusion – Response acknowledged. The Department should work with DAS to ensure contracts require the contractor to affirm they are not suspended or debarred from participation in a federal contract or take steps to ensure the contractor is not found on the current list of Excluded Parties List System (EPLS) before the Department executes a contract or contract renewal.

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: DTNH22-02-H-15088**

**Federal Award Year: 2008**

**Iowa Department of Transportation**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: PAP-08-408, PAP-07-408**

**Federal Award Year: 2008**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: PAP-08-408, PAP-07-408**

**Federal Award Year: 2008**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**08-III-DOT-645-8**

Procurement, Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making subawards under covered transactions to parties which are suspended or debarred. The Department has established procedures to ensure transactions which go through the Office of Contracts are to contractors which are not suspended or debarred. The Department has also established procedures for requests for proposals (RFP's) processed through the Purchasing Department which includes language for procurements when it is known federal funds will be utilized which requires vendors to certify they are not suspended or debarred. During testing, we noted contracts and/or RFP's which had not been processed through the Purchasing Department and did not include the standard language requiring vendors to certify they are not suspended or debarred.

Recommendation – The Department should ensure established policies and procedures are followed by including the appropriate language in the contracts or by performing verification for covered transactions by checking the Excluded Parties List System at <http://epls.arnet.gov>.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Response and Corrective Action Planned – In addition to the standard term and conditions language sent with request for proposals, purchasing will establish and have on file a vendor signed debarment certification for active contract vendors. Contractors submitting a proposal will certify it and its principals and/or subcontractors are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by the State of Iowa or any Federal department or agency. Purchasing will verify new contract vendors are not found on the current exclusion list of Excluded Parties List System (EPLS) before executing a contract or contract renewal. This action will also ensure in the event of an emergency, requisitions for goods processed through Purchasing or orders processed by Central Distribution Center are reimbursed by federal funds will have the contractor certification. We will also review the requirements with the organizational units to make sure they are aware of the suspension and debarment requirements on federally funded projects.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**Environmental Protection Agency**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 66.458 – Capitalization Grants for Clean Water State Revolving Funds**  
**Agency Number: C519000107**  
**Federal Award Year: 2008**  
**Iowa Department of Natural Resources**

**CFDA Number: 66.468 – Capitalization Grants for Drinking Water State Revolving Funds**  
**Agency Number: F599759307**  
**Federal Award Year: 2008**  
**Iowa Department of Natural Resources**

**08-III-EPA-542-1**

Federal Financial Reports – Per Title VI Section 606 of the Clean Water & Safe Water Drinking Acts, states are required to submit an annual report each fiscal year not later than 90 days after the end of the fiscal year. The Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) report was submitted 52 days late.

Recommendation – The Department should develop procedures to ensure annual reports are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – The Department and Iowa Finance Authority (IFA) are both keenly aware the state revolving fund annual report is due to the United States Environmental Protection Agency (USEPA) within 90 days of the close of the fiscal year and it is the Department's intent to comply. The financial exhibits are provided by IFA and reviewed by the Department. This year, USEPA Region VII asked state administration expenses paid from fees collected outside the State Revolving Fund be included in the financial reporting, contrary to a position taken at the onset of the program. This required IFA to go back several years to adjust the balance brought forward from 2007 and was the significant reason for the delay in the submittal of this year's annual report. The Department received the initial CWSRF financial exhibits from IFA on September 17, 2008 and DWSRF financials on September 26, 2008 and had numerous comments on subsequent versions of the documents over the next several months before agreement was finally reached and the report was submitted on November 21, 2008. The Department could not have envisioned reconciliation would have taken so long but remains committed to complying with the deadline going forward.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs  
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**U.S. Department of Education**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 84.007 – Federal Supplemental Educational Opportunity Grants**

**CFDA Number: 84.038 – Federal Perkins Loan Program\_Federal Capital  
Contributions**

**CFDA Number: 84.063 – Federal Pell Grant Program**

**CFDA Number: 84.268 – Federal Direct Student Loans**

**CFDA Number: 84.375 – Academic Competitiveness Grants**

**CFDA Number: 84.376 – National Science and Mathematics Access to Retain  
Talent (SMART) Grants**

**Agency Number: None**

**Federal Award Year: 2008**

**State University of Iowa**

**08-III-USDE-619-1**

Return of Title IV Funds – When a student withdraws from school prior to the end of a period of enrollment, the Code of Federal Regulations 34 CFR 668.22, requires the University to determine the earned and unearned portion of Title IV funds. If the student received more aid than was earned, the unearned funds must be returned to the Title IV programs in a specified order and time period.

The University uses the worksheet developed by the U.S. Department of Education to calculate the earned and unearned portion of Title IV aid for students who withdraw from school. However, there are no procedures in place to ensure calculations are performed accurately.

Recommendation – The University should develop procedures to ensure the calculation of Title IV funds to be returned is accurate.

Response and Corrective Action Planned – The University of Iowa Office of Student Financial Aid (OSFA), did establish controls to randomly check the work of the staff member performing the R2T4 calculations. However, the person performing the random check did not initial or date the worksheet to confirm the completion of this review. Other office staff will be trained to complete the R2T4 calculation and then will be asked to assist with random checking of the calculations. The staff performing the random checks will initial and date the R2T4 worksheet when done to verify the control.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies**

**Agency Number: S010A070015, S010A060015, S010A050015**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Education**

**08-III-USDE-282-2**

Comparability – Per the U.S. Department of Education Cross Cutting Section Compliance Supplement, the Department is responsible for ensuring school districts remain in compliance with the comparability requirement. The Department obtains comparability reports from the school districts, but there is no evidence these reports are reviewed.

Recommendation – The Department should perform and document review of comparability reports to ensure the school districts are in compliance.

Response and Corrective Action Planned – The Department will include the initial of the person reviewing the report and the date of review on each comparability report.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A070020**

**Federal Award Year: 2007**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**08-III-USDE-283-3**

Matching Requirements – The Code of Federal Regulations, 34 CFR 361.60, states third party in-kind contributions may not be used to meet the non-federal share. The Division of Vocational Rehabilitation Services asserts it received federal approval to include third party office space in non-federal expenditures provided a third party agreement exists. However, written federal approval could not be located. The Division reported \$43,383 of third party office space contributions as non-federal expenditures on the June 30, 2008 SF-269 report.

The Division reported \$94,910 of utility costs certified by the Iowa Department of Administrative Services (DAS) as non-federal expenditures on the June 30, 2008 SF-269 report. However, utility costs are a component of the state-wide cost allocation plan (SWCAP) which is also reported as non-federal expenditures, resulting in duplication of the utility costs.

The Division obtains certifications related to non-cash expenditures for match based on the state's fiscal year. The amounts certified are allocated to the applicable federal fiscal year and are reported as non-federal expenditures on SF-269 reports. The Division is not consistently allocating the non-cash expenditure items by federal fiscal year.

State of Iowa

Schedule of Findings and Questioned Costs

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Recommendation – The Division should establish policies and procedures to ensure the non-federal expenditures reported are proper, allowable and consistently allocated to the proper period. In addition, the Division should consult with the U.S. Department of Education to determine corrective action.

Response and Corrective Action Planned – Iowa Vocational Rehabilitation Services (IVRS) notified the auditor of the matching requirement issues and acknowledges them. IVRS ceased reporting the items as non-federal match as soon as they were identified. IVRS will collaborate with the federal government to assure all non-federal matching dollars reported by IVRS are allowable. IVRS has established new procedures to allocate non-federal match to the appropriate federal fiscal year. IVRS will consult with the federal government to negotiate a settlement for the instances where non-federal match is disallowed.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A070020**

**Federal Award Year: 2007**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**08-III-USDE-283-4**

Grant Management – Rehabilitation Services Administration (RSA) is conducting a review of the program identified above. A report will be issued by RSA when the review is completed. The report will include any recommendations, questioned costs and other concerns identified. In addition, the results will be disclosed within the subsequent year's Schedule of Findings and Questioned Costs.

Response and Corrective Action Planned – Division response not requested.

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**

**Agency Number: S287C050015, S287C060015**

**Federal Award Year: 2006, 2007**

**Iowa Department of Education**

**08-III-USDE-282-5**

Suprecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The Department has established written policies and procedures for monitoring subrecipients. These policies require subrecipients to submit an annual Year-End Performance and Monitoring report. These reports should be reviewed and evidence of the review should be documented. Review was not documented for thirteen of the twenty reports tested.



State of Iowa

Schedule of Findings and Questioned Costs

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Recommendation – The Department should ensure evidence of review is documented on Year-End Performance and Monitoring Reports.

Response and Corrective Action Planned – The Department will establish a database that tracks the submission of the above-referenced subrecipient reports. The Department will include the initial of the reviewer and date of review of each subrecipient report.

Conclusion – Response accepted.

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**  
**Agency Number: S287C050015, S287C060015**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**  
**Agency Number: S367A060014, S367A070014**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Education**

**08-III-USDE-282-6**

Appeal Board Claims – The Department performs certain procedures after September 1 of each year to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, at June 30, 2008 there was approximately \$5.8 million in requests for payments submitted by subrecipients, of which approximately \$1.2 million pertained to the Twenty-First Century Community Learning Centers program and \$4.5 million pertained to the Improving Teacher Quality State Grants, which were not reported to the Iowa Department of Administrative Services, State Accounting Enterprise.

Recommendation – The Department should obtain and process requests for payments from subrecipients timely or the Department should consider estimating payables to more accurately report payables at year end.

Response and Corrective Action Planned – The position of Chief Financial Officer was staffed with interim status the majority of the calendar year. This temporary situation caused loss of forward momentum in several categories, but particularly in management and tracking of expenditures and disbursement of payments. The remedy is obvious and in place. We have now stabilized the staffing in the position. We have instituted tracking systems to monitor work flow in the areas of contracts and claims. We are working to standardize all processes through the development of work flow manuals that explain expectations. These manuals will be used to train program staff over the next year for all Internal Operations processes, including claims and expenditures.

Conclusion – Response accepted.

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**U.S. Elections Assistance Commission**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**08-III-EAC-635-1**

Reporting – The Help America Vote Act (HAVA) requires states to report the use of HAVA funds authorized by Title II, Section 251. The financial report prepared by the Office of Secretary of State could not be supported by the State's accounting system.

Recommendation – The Title II funds financial report should be supported by the State's accounting system.

Response and Corrective Action Planned – The Office is in the process of re-filing all financial reports with the U.S. Elections Assistance Commission. At completion, they should be supported by the State's accounting system.

Conclusion – Response accepted.

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**08-III-EAC-635-2**

Grant Management – The U.S. Elections Assistance Commission, Office of Inspector General (OIG), is conducting an on-going audit related to the Help America Vote Act Requirements Payments funding for federal fiscal years 2002 through 2008. A report will be issued by the Office of Inspector General when the audit is completed.

Response and Corrective Action Planned – Office response not requested.

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Schedule of Findings and Questioned Costs

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**U.S. Department of Health and Human Services**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-1**

Computer Match – Family Investment Program (FIP) – Title 4-C-36 of the Employees' Manual states, in part, a participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption. Title 13-C(1)-13 of the Employees' Manual states, in part, a child shall not concurrently receive subsidized adoption maintenance payments and FIP.

The Department allows a participant to receive both FIP and foster care or FIP and subsidized adoption for the month the child is removed from the home to enter foster care or for the month the child begins receiving subsidized adoption payments.

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2008. We reviewed 344 cases receiving both FIP and foster care payments during the same month of service. Of the 344 cases reviewed, 70 children, or 21%, improperly received FIP benefits for an additional one to five months after entering foster care. The unallowable FIP payments for these 70 children totaled \$16,964.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2008. We reviewed 104 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 104 cases reviewed, ten cases, or 10%, improperly received both FIP and subsidized adoption payments for an additional one to two months after entering subsidized adoption. The unallowable FIP payments for these ten children totaled \$3,632.

In addition, of the 104 cases reviewed, two cases, or 2%, included retroactive approvals of adoption subsidy payments, resulting in duplicate assistance for the time period these children also received FIP. The unallowable FIP payments totaled \$1,647.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition, the Department should consult with the U.S. Department of Health and Human Services to determine corrective action.

Response and Corrective Action Planned – The Department's Policy and Field Staff met with the Office of Auditor of State regarding a rule revision that clarified when a child receiving FIP benefits is approved for foster care or adoption subsidy payments while remaining in the same home, FIP is cancelled effective the first of the next month after the foster care or adoption subsidy is approved on the computer system. FIP benefits received for the month foster care or adoption subsidy is approved and any past months for which foster care or adoption subsidy is paid retroactively is not subject to recoupment. At the time of the meeting, the Office of Auditor of State stated this change was acceptable if the Department

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received approval from the U.S. Department of Health and Human Services (HHS). In an e-mail dated May 8, 2008, HHS stated this procedure was acceptable. DHS implemented the rule revision February 1, 2009 through the administrative rule making procedure.

On October 30, 2007, the Department implemented a new process comparing the Family and Children Services (FACS) system entries approved a child for Foster Care or Subsidized Adoption with Iowa Automated Benefit Calculation (IABC) to determine if the child who was approved on FACS also had an active FIP case on IABC. If there is a match showing a child receiving FIP on IABC, an automated notice is generated to the Income Maintenance Worker and Income Maintenance Supervisor notifying them this child is now receiving Foster Care or Subsidized Adoption. Staff was notified at the time this new process was implemented and it was reviewed at the Income Maintenance Conference Call on April 19, 2008.

At the February 10, 2009 Income Maintenance Conference Call, Department Policy staff reviewed the policy regarding receipt of FIP and Foster Care or Subsidized Adoption and the need to complete the overpayment immediately when the Income Maintenance Worker is unable to cancel FIP timely. Income Maintenance Supervisors were required to review this material with staff unable to attend this conference call by March 2, 2009.

Conclusion – Response accepted.

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**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 93.397 – Cancer Centers Support Grants**

**Agency Number: 5P30CA0S6862-8**

**Federal Award Year: 2007**

**State University of Iowa**

**CFDA Number: 93.838 – Lung Diseases Research**

**Agency Number: 5P50HL0612340-9**

**Federal Award Year: 2006**

**State University of Iowa**

**CFDA Number: 93.855 – Allergy, Immunology and Transplantation Research**

**Agency Number: 5P01AI060699-2**

**Federal Award Year: 2006**

**State University of Iowa**

**08-III-HHS-619-2**

Federal Financial Reports – The National Institutes of Health Policy Statement – Part II: Terms and Conditions of NIH Grant Awards require Financial Status Reports (FSRs) to be submitted no later than 90 days after the end of the reporting period. The Policy Statement also states: “Failure to submit complete, accurate, and timely reports may indicate the need for closer monitoring by NIH or may result in possible award delays or enforcement actions, including withholding, removal of expanded authorities, or conversion to a reimbursement payment method.”

Ten Research and Development Cluster awards tested required submission of an FSR for the reporting period ended during fiscal year 2008. Three of the FSRs were submitted 141-158 days late.

Recommendation – The University should develop procedures to ensure FSRs are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – The Grant Accounting Office has been working on several improvements to help us meet this requirement. We have recently hired new staff to assist with FSR submissions. Additionally, we will continue to see the benefits of new policies and procedures related to cost transfers, monitoring and overspent accounts that have been developed and implemented during the past two years. These new policies and procedures will continue to reduce the time spent on grant closeout and address outstanding issues earlier in the process.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0401IATANF**  
**Federal Award Year: 2004**  
**Iowa Department of Workforce Development – Passed through Iowa Department of Human Services**

**08-III-HHS-309-3**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the program identified above. Disbursements to CIETC for the above program for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment of \$1,300,000 was made on May 29, 2008.

Response and Corrective Action Planned – Department response not requested.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-4**

Non-Cooperation with Child Support Recovery Unit (CSRU) – Title 4-C-18 and 4-C-21 of the Employees' Manual states, in part, all applicants and participants in the Family Investment Program (FIP) must cooperate with child support recovery. If an applicant or participant refuses to cooperate without good cause, the family's FIP grant is to be reduced by twenty-five percent. The grant reduction becomes effective the month after the Income Maintenance Worker is notified of the non-cooperation.

For six of twenty-five cases reviewed, the FIP grant was not reduced for one to two months following non-cooperation with CSRU and recoupment was not established.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call regarding the policy of cooperation with CSRU. Staff will also be reminded if they are unable to timely reduce the FIP benefit, a recoupment must be completed at the time the FIP benefit is reduced for the months of overpayment.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-5**

Temporary Assistance for Needy Families (TANF) Report Errors – The ACF-199, TANF Data Report, and the ACF-209, Separate State Programs – Maintenance of Effort (SSP-MOE) Data Reports, are required to be submitted quarterly. These reports summarize statistical information regarding participants in the TANF program. The following conditions were identified during fiscal year 2008 testing for the ACF-199 and ACF-209 reports:

- (a) For one of thirty cases reviewed, hours of satisfactory school attendance could not be verified with the IWorks system.
- (b) For one of thirty cases reviewed, hours directly related to employment (with no high school diploma) could not be verified with the IWorks system.
- (c) For one of thirty cases reviewed, hours reported for job skills training could not be verified with the IWorks system.

In addition, during fiscal year 2008 testing of the ACF-199 report, hours of other activities for three of thirty cases could not be verified with the IWorks system for the ACF-199 report.

The ACF-196, TANF Financial Report, is required to be submitted quarterly. The report contains expenditure data on the State's use of Federal TANF funds, State TANF MOE expenditures and State expenditures of MOE funds in separate State programs. The Department prepares an excel spreadsheet, "Monthly Child Care Data", from computer generated data, which summarizes information for Family Investment Program (FIP) working and non-working families. The computer generated data used to support the ACF-196 TANF Financial Report is not retained by the Department.

Recommendation – The Department should implement procedures to ensure the IWorks system or other documentation supports the ACF-199, ACF-209 and ACF 196 reports.

Response and Corrective Action Planned –

ACF-199 and ACF-209 – The Department (DHS) reviewed each of the six cases in error and determined the following:

The Department contracts with Iowa Workforce Development (IWD) to provide TANF employment and training services. The discrepancies for two of the cases in error noted above were caused by IWD's system programming that prepares the file of participation data from the IWorks system. IWD sends this file to DHS for federal reporting. The program was inaccurately reporting hours when the hours entered in IWorks were less than 10 per week. IWD corrected the problem in December 2007. As a result of the correction, future files sent by IWD correctly reported hours of less than 10 per week.

DHS determined the discrepancies for the remaining four cases in error were caused by the same data issues identified in audits of federal fiscal year 2007.



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- Worker failure to change or terminate records of work activities when the TANF recipient was no longer participating or failed to provide documentation of hours of participation.
- Inconsistencies with the conversion of work activity records to IWD's new IWorks system contributed to worker error, as incomplete records were not converted to IWorks. As a result, IWD workers were unable to see the work activity record with active hours and, therefore, did not terminate the record when appropriate. Since DHS did not receive a termination record, DHS continued to consider the work activity record as active.

DHS continues to develop a revised system database to improve the accuracy of data used for federal reporting purposes. The revised database is in the testing phase. Once implemented, DHS will use the revised database for future ACF-199 and ACF-209 TANF reports and will resubmit any previous reports for federal fiscal year 2009.

DHS and IWD state-level program and systems staff continue to meet regularly to find solutions and to identify any remaining work activity records not timely terminated.

IWD supervisors continue to review one case per worker per month. DHS implemented a new case reading tool for IWD supervisors effective April 1, 2008. As of March 1, 2009, 1,162 cases have been reviewed and documented. DHS and IWD have reviewed and discussed the results of the case reviews and individual case errors have been corrected. DHS and IWD will use case reading results to determine error trends and training needs.

ACF-196 – To comply with this recommendation, the Department will be retaining quarterly computer generated data to support TANF Financial reporting. This data will be for the quarterly months of March, June, September, and December.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.563 – Child Support Enforcement**

**Agency Number: G-0704IA4004, G-0804IA4004**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.575 – Child Care and Development Block Grant**

**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**

**Federal Award Year: 2005, 2006, 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**

**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**

**Federal Award Year: 2005, 2006, 2007, 2008**

**Iowa Department of Human Services**

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**CFDA Number: 93.658 – Foster Care Title IV-E**

**Agency Number: G-0701IA1401, G-0801IA1401**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**

**Agency Number: G-0701IA1407, G-0801IA1407**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**CFDA Number: 93.778 – Medical Assistance Program**

**Agency Number: 5-0605IA5028, 5-0605IA5048, 5-0705IA5028, 50705IA5048,  
5-0805IA5028, 5-0805IA5048**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-6**

DHS Field Office Internal Controls – For fiscal year 2008, eleven county offices and three Child Support Recovery Unit (CSRU) offices were visited. In conjunction with this limited review, the following conditions were noted.

In one county office, a receipt log is used as an initial receipt listing to track the deposit of funds received by the office. However, the receipt log used does not identify the receipt number.

In one county office, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. In this office, the same person also prepared the receipt.

In one county office, a receipt writer issued one receipt from a receipt book assigned to someone else.

Title 23-B-6 of the Employees' Manual states, in part, if central office has not returned a duplicate receipt copy within 30 days of issuance, the appropriate division or administrative office is to be contacted. During our review of 99 receipts throughout the eleven county offices, a total of seven errors were identified. For three receipts reviewed, the validated duplicate copy had not been received from central office for more than 30 days and there was no evidence of follow-up or contact with central office to investigate. In addition, three receipts were not properly filled out by the receipt preparer and one validated receipt could not be located.

In four of eleven county offices, the person who enters invoices for payment onto the Purchase of Service Data System (POSS) is also able to receive and review the transaction report from central office. In these county offices, the person can also enter provider agreements onto POSS.

In one of eleven county offices, the same person monitors or tracks invoices for Local Administrative Expenses (LAE) claims, compares local office records of goods and services

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received by local offices to county billing reports and approves invoices for mailing to the County Auditor for reimbursement.

For the CSRU offices, a receipt log is used to track the deposit of funds received by the office, including the receipt preparer, employee sending funds to central office, employee logging the receipt and employee documenting the return of the validated receipt from central office. The receipt log at two CSRU offices did not always indicate the employee writing the receipt, the employee logging the validated receipt upon return from central office or when the validated receipt was received from central office.

In one CSRU office, checks or money orders are not restrictively endorsed by the field office immediately upon receipt.

Title 23-B-6 of the Employees' Manual states, in part, if central office has not returned a duplicate receipt copy within 30 days of issuance, the appropriate division or administrative office is to be contacted. During our review of receipts throughout the three CSRU offices, a validated duplicate copy from central office was not obtained within 30 days of issuance for one receipt and there was no evidence of follow-up or contact with central office to investigate.

Recommendation – The Department should implement changes to strengthen internal control and develop policies and procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – Individual corrective action plans will be required for the counties in error by April 15, 2009.

The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call regarding proper issuance and tracking of receipts.

For the CSRU offices, a statewide training to address the receipt writing process as a whole and the issues identified in the state audits will be completed by May 30, 2009. In addition, the Bureau of Collections Policy Staff are developing an automated process to writing receipts, which will address these issues. This process is being developed in consultation with staff from the CSRU offices, the Collection Services Center and the Office of Auditor of State.

Also, all CSRU offices will be reminded by March 3, 2009 of the requirement to restrictively endorse checks or money orders immediately upon receipt.

Conclusion – Response accepted.

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**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0701IA1407, G-0801IA1407**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-7**

Computer Match Prior Year Recoupment – The Department utilizes the Overpayment (OVPI) system to track and recover payments made in error. During fiscal year 2008 review, testing was performed on prior year issuance errors to determine proper resolution by the Department. Thirty-one overpayments totaling \$8,378 identified during prior year testing were not recorded to the OVPI system.

See audit finding 08-III-USDA-401-1 on page 58 for additional information, including the recommendation, response and corrective action planned and conclusion.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-8**

Temporary Assistance for Needy Families (TANF) Participation Rates – The ACF-199, TANF Data Report, summarizes statistical information regarding participants in the TANF program. State agencies must meet or exceed their minimum annual work participation rate standards. A State's minimum work participation rate standard is 90% for two-parent families rate less a caseload reduction credit of 22.8%. The Department had an actual participation rate for the federal fiscal year ended September 30, 2007 for two-parent families of 39.7%, which does not meet the minimum requirement of 67.2%. A penalty amount of up to 21% of the adjusted State Families Assistance Grant may apply for the failure to meet the required rate.

Recommendation – The Department should establish procedures to ensure compliance with federal regulations.

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Response and Corrective Action Planned – Before describing any corrective actions already implemented or planned, the Department wants to clarify the 21% penalty referenced in the finding is the maximum amount that can ever be applied against a State for failing to meet work participation rates. Such maximum would only be reached after nine consecutive years of failing to meet the all-family work rate. The penalty for a first year failure to meet the all-family rate is 5% of the State's adjusted TANF award. The penalty for failing only the two-parent rate is only a percentage of the penalty for failing to meet the all-family rate, equivalent to the percentage of two-parent cases in the all-family caseload. In federal fiscal year 2007, the monthly average two-parent caseload of 1,231 was 7.35% of the monthly average all-family caseload of 16,739. Consequently, the maximum penalty for failing to meet the two-parent work rate for federal fiscal year 2007 would be 0.3675% of the State's adjusted annual TANF award.

Failure of the State to meet the two-parent work rate for federal fiscal year 2007 is directly attributable to provisions of the federal Deficit Reduction Act of 2005 (DRA), which reauthorized TANF. Under the DRA, states may no longer exempt cases which are funded with 100% state funds under separate state programs (SSP) from meeting work participation rates. Iowa had previously established its two-parent FIP caseload as an SSP because of the extraordinary 90% work participation standard for two-parent cases. Very few states could meet this standard, even taking into account the caseload reduction credit.

Since implementation of the DRA effective for federal fiscal year 2007 with respect to changes concerning work participation requirements, the Department has developed a number of strategies to increase the two-parent work rate, including.

- (1) Two Parent Specialists – case workers were hired across the State to intensively focus on employment and employment related activities for two-parent families.
- (2) Metro Focus – a promise jobs position was identified as a quality assurance and improvement specialist in each of the most populated regions.
- (3) Quality Assurance Team – a team was set up to identify strategies and best practices to improve participation rates and ensure program compliance.
- (4) Parent Reaching Outcomes Grants, Increasing Work Participation Rates for Multi-Parent Households – funds were allotted from the fiscal year 2009 budget to fund projects developed by local Promise Jobs regions to identify innovative and effective procedures that increase the work participation rate for multi-parent households.
- (5) Excess Maintenance of Effort – the Department is exceeding its maintenance of effort requirement, which results in increasing the state's caseload reduction credit for both all-family and two-parent cases, subsequently reducing the adjusted work rate the state must meet for both.
- (6) State Funded Child Care – the Department utilizes 100% state funds for child care costs of two-parent cases lowering the required hours of participation

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-9**

Temporary Assistance for Needy Families (TANF) - IEVS Review – The TANF program provides assistance payments to individuals based upon an application of need. The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 4-G-31 of the Employees' Manual states, in part, when State Income and Eligibility Verifications System (IEVS) information is received, the worker should determine if the information was previously reported and verify new and previously unverified information. The worker should document the IEVS review on the IEVS report and file it in the case record or note and date the information in a narrative in the case record. For two of thirty-four cases reviewed, the IEVS review was not documented in the case file.
- (b) Title 4-B-1 of the Employees' Manual states, in part, any family has the right to apply for assistance by completing an application for Family Investment Program (FIP) on form 470-0462, Health and Financial Support Application. For one of thirty-four cases reviewed, there was no Public Assistance Application located in the case file.

Recommendation – The Department should implement procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned –

- (a) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call on the requirement of documenting action taken on IEVS documents. All IEVS forms are now date stamped, so the Income Maintenance Worker can easily document the date IEVS information was reviewed and action taken.
- (b) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call to remind staff the original Public Assistance Application is to be maintained in the current case file.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF, G-0802IATANF**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-10**

TANF Mainframe to Eligibility Tracking System (ETS) Reconciliation – The Eligibility Tracking System (ETS) tracks how long Family Investment Program (FIP) recipients receive benefits to ensure compliance with federal regulations. Federal regulations limit benefits to a maximum of 60 months. Information is downloaded from the Iowa Automated Benefit Calculation (IABC) and Issuance Verification System (ISSV) mainframe systems onto the File Transfer Protocol (FTP) Server on a daily basis via a text file. Each day, an individual obtains a mainframe report identifying how many records and files were written and read to the server and also receives a report identifying how many records were loaded onto the ETS database. Individuals reconcile how many records and files were written to the FTP from the IABC mainframe. During fiscal year 2008, reconciliations were not performed between information loaded onto the ETS database from the FTP server, including the records not posted onto ETS.

Recommendation – The Department should develop a system for reconciling the number of records transferred between the FTP server and the ETS database.

Response and Corrective Action Planned – In the daily ETS Record Count Reconciliation process, the Department will modify the ETS download procedure to include a count of records purposely bypassed due to a second FIP check being issued during a given month. The record count for records loaded to the ETS SQL, Structured Query Language, Database and the count for those bypassed should equal the number of records sent to the FTP Server from the IABC Mainframe System. If these counts are not equal, an alert will be sent to the IM Systems Client Server Team as an error condition exists that needs to be resolved.

Conclusion – Response accepted.

**CFDA Number: 93.563 – Child Support Enforcement**

**Agency Number: G-0704IA4004, G-0804IA4004**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-11**

Provisions of Interstate IV-D Cases - State Programs – The Code of Federal Regulations 45 CFR 303.7 states in part, “The State IV-D agency must establish an interstate central registry responsible for receiving, distributing and responding to inquiries on all incoming interstate IV-D cases. This establishment must be made within 10 working days.”

For the months of July 2007 through June 2008, reports were reviewed to determine if cases were reviewed within 10 working days. Beginning in March 2008 and ending June 2008, between 16% - 92% of the cases received were not referred to the State of Iowa Interstate Central Registry within the allowable established time period.

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Recommendation – The Department should establish procedures to ensure compliance with the Code of Federal Regulations.

Response and Corrective Action Planned – The Department has reassigned this caseload to a new staff person. The Department expects to be able to comply with federal regulations in the future.

Conclusion – Response accepted.

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**  
**Agency Number: G07B1IALIEA**  
**Federal Award Year: 2008**  
**Iowa Department of Human Rights**

**08-III-HHS-379-12**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end. The Department has established a policy to perform timely reviews of the audit reports within six months of receipt and send out letters of findings as appropriate.

All subrecipient audit reports received had been reviewed, but one was not reviewed in a timely manner.

Recommendation – The Department should follow the established policy to ensure subrecipient audit reports are reviewed in a timely manner.

Response and Corrective Action Planned – The Department will continue to follow established policies to ensure the timely review and resolution of the audits.

The one audit cited for not being reviewed within six months of receipt was reviewed within those six months, but the subrecipient, the City of Des Moines, was unable to answer our audit questions due to the flooding that occurred during the summer of 2008. The City's community development staff were evacuated from their offices near the river and were unable to access their financial records for several weeks, so the reconciliation was not completed within six months, and this delayed by two months the issuance of our final acceptance letter to the City.

Conclusion – Response accepted.



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**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: G07B1IALIEA; G08B1IALIEA**

**Federal Award Year: 2007, 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-13**

Program and Fiscal Monitoring – The Department is required to perform fiscal monitoring of each subrecipient who received Low-Income Home Energy Assistance Program funding. However, one fiscal monitoring review was not performed during the program year.

Recommendation – The Department should follow the established policy to ensure fiscal monitoring reviews are performed for all subrecipients.

Response and Corrective Action Planned – Numerous attempts were made to schedule on-site fiscal monitoring visits with this subrecipient only to have the meeting times changed or cancelled. In fact, a Department fiscal monitor made the 200-plus mile trip to the subrecipient's office only to have their fiscal officer refuse to meet with him due to a scheduling conflict. No monitoring was accomplished by Department staff.

The unresponsiveness and non-cooperation of this subrecipient's fiscal officer was a new occurrence, and has resulted in the Iowa Department of Human Rights directing any and all communications to the director and board of this non-profit agency.

This subrecipient was monitored on-site February 23-24, 2009 by two fiscal staff members and the program manager. Copies of their subsequent letters and reports will be made available to the Office of the Auditor of the State for review.

Conclusion – Response accepted.

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: G08B1IALIEA**

**Federal Award Year: 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-14**

Subrecipient Monitoring over Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received. OMB Circular A-133 requires the Department to establish similar procedures for its subrecipients, ensuring any interest earned on advances to subrecipients in excess of \$250 is promptly, but at least quarterly, returned to the federal agency. The contracts between the Department and its subrecipients, require Low-Income Housing Energy Assistance Program (LIHEAP) funds be deposited into an interest bearing account upon receipt and allows the subrecipient thirty days to spend the advance. This is not consistent with effective cash management procedures and the Department has not established monitoring procedures to ensure any interest earned on federal funds in excess of \$250 is returned to the federal agency.

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The Department currently advances funds to Community Action Agencies based on monthly reporting of receipts and disbursements. Five of nineteen Community Action Agencies had average ending monthly balances of LIHEAP funds ranging from \$4,316 to \$77,932. Interest over \$250 may have been earned on unspent funds during the month, but no interest was remitted to the federal agency.

Recommendation – The Department should review its contract requirements and develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances. The Department should also establish monitoring procedures to ensure any interest earned in excess of \$250 is returned to the federal agency.

Response and Corrective Action Planned - The Iowa Department of Human Rights/Division of Community Action Agencies (DCAA) will continue to monitor cash on hand by subrecipients through use of a Cash Flow Reconciliation section in the monthly advance report required by DCAA. The reconciliation shows how much money was advanced, how much money had been expended and the percent of money expended, by line item. The reconciliation provides a tool for subrecipients and DCAA to monitor cash on hand at the end of the month.

DCAA also established additional payment policies beginning October 2008 (FFY09) by including the following provisions in the SPECIAL CONDITIONS, Section 10.0 Condition of Payment, subrecipient contracts:

- 10.5 Reports must accurately reflect Expenditures To Date (payments actually made), Obligated Expenditures (actual funds will be paid out within the next 30 days), as well as accurate estimates of LIHEAP Approvals will be paid within 14 business days of receipt of funds.
- 10.6 When requesting LIHEAP Regular Assistance funds, the Contractor may be required to submit a list of approved clients. Payments must be made to vendors on behalf of approved clients within 14 business days of the Contractor's receipt of funds.
- 10.7 At any time the DCAA reviews the Contractor's monthly reports and determines the cash on hand exceeds actual expenses, less payments not yet received, the Contractor will, upon request, return the excess cash to DCAA within 10 working days.

To determine if subrecipients are compliant, the accountant reviews the amounts of funds expended when the monthly reports are received at DCAA. The 14 business days normally extend beyond the end of the month but the end-of-month report gives DCAA an estimate of how the funds are being expended.

The actual 14-day audit is done by the accountant requesting the agencies to disclose how much Regular Assistance had been expended at the close of business on a specific day (14<sup>th</sup> business day).

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If it appears there are excess funds on hand at the close of business on the 14<sup>th</sup> business day, the information is forwarded to the program coordinator. He either requests a refund or waiver the refund based on additional information collected from the agencies, i.e., agency anticipates making a payment within a couple days to pay vendors for approved client applications.

DCAA also included the following language in subrecipient contracts beginning in October 2008 to ensure interest earned on federal money in excess of \$250 is returned to the Federal Agency:

SECTION 11.0 INTEREST EARNED

- 11.1 In accordance with Section 22 of OMB Circular A-110, Contractor shall maintain advances of Federal funds in an interest bearing account. All interest earned on advances of Federal funds shall be remitted annually to the Department of Health and Human Services, Payment Management System, Rockville, MD 20852. Interest amounts up to \$250 per year, based on the Contractor's fiscal year may be retained by Contractor for administrative expenses. Contractors with electronic funds transferr (EFT) capability should use electronic medium to remit interest.
- 11.2 The Contractor will report the total of annual remittance made to the Department of Health and Human Services to the Agency in writing. The report should include total amount remitted and the date of the remittance.
- 11.3 It is the responsibility of the Contractor to control the amount of funds on hand by making expenditure predictions as accurate as possible and processing payments to clients/vendors as expeditiously as feasible.

The Department will monitor subrecipients' compliance with the above contract provisions, including interest earned, reported, and remitted during annual on-site visits.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2008

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: G06B1IALIEA**

**Federal Award Year: 2008**

**Iowa Department of Human Rights**

**08-III-HHS-379-15**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

A review of the Department's records identified two instances where the cash balance was in excess of \$100,000 for twelve to twenty-four business days.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn down in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – One of the two instances involved refunds to the state of monies advanced to Community Action Agencies (CAAs) for heating assistance payments for low-income clients. The computer program used by ten CAAs to process and approve assistance applications malfunctioned. Since the CAAs were not able to make payments for approved clients in a timely manner, the Iowa Department of Human Rights required the affected agencies to return advanced funds.

There was a fairly quick turn around time between the Department's receipt of refunds from the CAAs, the repair of the computer program, the submittal of revised advance funds requests from the CAAs, and the repayments of funds by the Department to the CAAs. If the Department had returned funds to the U.S. Department of Health and Human Services (HHS), waited to have HHS credit the Department's account, and then redrawn the funds from HHS again, payments for heating assistance for low-income clients would have been delayed even longer.

However, the Iowa Department of Human Rights will continue to diligently monitor the balances of LIHEAP funds on hand at the state level to reduce the number of instances where excessive dollars are on hand.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF ,G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-16**

Wrap-Around Grant Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The monitoring procedures developed by the Department include the submission of a six month report and an annual report by each recipient. However, these reports lack the disclosure of detailed expenditure activity. In addition, on-site visits do not include a review of financial activity for allowable costs, nor are they performed by the Department on a regular basis.

Recommendation – The Department should develop written subrecipient monitoring procedures which include the review of financial activity for allowable costs. Additionally, the Department should consider performing on-site monitoring visits on a regular basis.

Response and Corrective Action Planned – New monitoring procedures were developed and implemented in fiscal year 2008. The six-month and twelve-month reports have been revised to include detailed expenditures per category and a budget narrative for each category. Annual on-site monitoring, following review of the six-month reports, will be conducted with contractors who receive \$50,000 or more. For those contractors who receive less than \$50,000, 10% of the contractors will receive on-site monitoring each contract year.

In fiscal year 2008 on-site monitoring visits were made to contractors in Waterloo, Sioux City, Harlan, and Spirit Lake/Okoboji.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0301IACCDF, G-0401IACCDF, G-0501IACCDF, G-0601IACCDF**  
**Federal Award Year: 2003, 2004, 2005, 2006**  
**Iowa Department of Human Services**

**08-III-HHS-401-17**

Grant Management – The Office of Inspector General (OIG) conducted an investigation related to the Iowa Child Care and Development Block Grant funding for Infant and Toddler and Quality Expansion earmarking requirements for federal fiscal years 1998 - 2004. A final report was issued in August 2008. This report concluded the Department did not comply with federal requirements when claiming \$3,156,226 of the Child Care and Development Fund (CCDF) targeted funds. In addition, the Department did not remit \$155,000 of interest earned by the contractor on advanced CCDF targeted funds as required. The Department is awaiting an audit determination letter from the Administration for Children and Families ACF, a Division of Health and Human Services.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-18**

DHS Field Office - Case Records – For fiscal year 2008, eleven county offices were visited. In conjunction with this limited review, the following conditions were noted.

Child Care Cluster

Title 13-G-64 of the Employees' Manual states, in part, a "Child Care Assistance Provider Agreement" form 470-3871 must be prepared at least every twenty-four months. For one of twenty cases reviewed, a Child Care Assistance Provider Agreement was not reviewed every twenty-four months.

Foster Care (Title IV-E)

Title 13-J-72 of the Employees' Manual states, in part, "when the child is placed in a foster family home supervised by the Department, base the frequency of visits to the child on the needs of the child. At a minimum, visits to the child shall be monthly, not to exceed 35 days." In eighteen of twenty-nine cases reviewed, visits were not made within 35 days.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned –

Child Care Cluster

The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call to remind staff a "Child Care Assistance Provider Agreement" must be completed every twenty-four months.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

Foster Care (Title IV-E)

The Department continues to place emphasis on the completion of monthly visits with children in foster family homes. On a monthly basis, the Department measures compliance of the timely foster care child visits requirement. In the July – December 2008 period of SFY09, DHS has an 86% compliance rate. Effective October 8, 2008, the rule regarding visits with children in family foster care changed from a visit being required within every 35 days to a requirement the children in family foster care have a visit every month.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0501IACCDF, G-0601IACCDF, G-0701IACCDF, G-0801IACCDF**  
**Federal Award Year: 2005, 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-19**

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 13-G-63 of the Employees' Manual states, in part, the Child Care Assistance Provider Agreement, form 470-3871, should be signed and maintained in the case file. For one of thirty-six cases reviewed, no provider agreement was maintained in the case file.
- (b) For one of the thirty-six cases reviewed, the case file could not be located therefore, testing could not be performed.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual and to ensure records are properly maintained.

Response and Corrective Action Planned –

- (a) The Department will review procedures at the May 21, 2009 Income Maintenance Conference Call and at the April 23, 2009 Service Conference Call to remind Income Maintenance and Service staff the Child Care Assistance Provider Agreement should be signed and maintained in the case file.
- (b) Field Operations Support Division will continue to work with the Service Areas to ensure all case records are received for testing.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0701IA1401, G-0801IA1401**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-20**

Foster Care (Title IV-E) – The Title IV-E program provides assistance payments for maintenance, adoption assistance and voluntary foster care.

The following conditions were identified during fiscal year 2008 case file testing:

- (a) Iowa Administration Code 441-130.7(3)(a)(2) states, in part, the case plan shall be developed within 60 days from the date the child enters foster care or the date the Department opens a child welfare service case. For four of twenty cases reviewed for children entering foster care, an initial case plan was not developed within the prescribed limits.
- (b) Title 18-D-45 of the Employees' Manual states, in part, a new case permanency plan should be re-evaluated at least every six months. For two of forty cases reviewed, current case permanency plans were not re-evaluated within six months.
- (c) Title 18-D-28 of the Employees' Manual identifies foster care daily rates. For one of the forty cases reviewed, the payment issued for Foster Care benefits did not match the established daily rates and no explanation for the variation was provided.
- (d) For seven of sixty cases selected for review, the case file, which documents compliance with requirements, could not be located.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition case files records should be properly maintained to support compliance with requirements.

Response and Corrective Action Planned –

- (a) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to complete the initial case plans within 60 days.
- (b) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to re-evaluate the case plan within six months.
- (c) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement that foster care payment made must match the established daily rate and if it does not, the worker must document an explanation as to why a different rate was paid.
- (d) Field Operations Support Division will continue to work with the Service Areas to ensure all case records are received for testing.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0701IA1407, G-0801IA1407**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-21**

Foster Care (Title IV-E) Adoption Assistance – The Adoption Assistance program provides assistance payments for maintenance and adoption assistance.

The following conditions were identified during fiscal year 2008 case file testing:

- (a) Title 13-B-103 of the Employees' Manual states, in part, the child must be under age eighteen or satisfy other eligibility requirements in order to be eligible for adoption benefits. For one of thirty-nine cases reviewed, the child received adoption benefits beyond their eighteenth birthday.
- (b) Title 13-B-10 of the Employees' Manual establishes eligibility criteria for adoption assistance. For one of thirty-nine cases reviewed, no documentation was maintained in the case file to support IV-E adoption assistance eligibility.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned –

- (a) The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement that adoption benefits are only issued while the child is under age 18.
- (b) The Specialized IV-E Unit does regular case readings. Documentation in the case file supporting the IV-E adoption assistance eligibility is reviewed in each case. The IV-E Supervisor will send a reminder to the IV-E Supervisors and IM workers by March 13, 2009 to remind staff of the requirement to keep documentation of IV-E adoption eligibility in the case file.

Conclusion – Response accepted.

**CFDA Number: 93.767 – State Children's Insurance Program**  
**Agency Number: 5-0705IAUTRA, 5-0705IA5021, 5-0805IAMSEA, 5-0805IA5021**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-22**

Healthy and Well Kids in Iowa (hawk-i) Bank Reconciliation – The *hawk-i* program maintains two bank accounts, the Member Premium account and the Refund account. The Member Premium account is used to deposit monthly *hawk-i* participants' co-payments. The Refund account is used to reimburse *hawk-i* participants who have cancelled coverage or made overpayments. Although monthly reconciliations include confirmation of deposits and disbursements by an independent person, the reconciliations do not include a review

State of Iowa  
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For the Year Ended June 30, 2008

of outstanding checks. In addition, the refund account contains outstanding checks from 1999.

Recommendation – The Department should document the review of all reconciling items used for the monthly *hawk-i* bank reconciliations. In addition, the Department should develop procedures to follow-up on checks outstanding more than two years and reissue the checks or reimburse the Federal government, as appropriate.

Response and Corrective Action Planned – The Department has procedures in place to perform monthly bank reconciliations on both accounts which include reviewing all reconciling items. The Department worked with the Attorney General's office to determine the appropriate method for handling outstanding checks. In fiscal year 2009, the Attorney General's Office issued an opinion on the issue. By March 31, 2009, all checks outstanding greater than two years will be deposited in the *hawk-i* trust fund with the federal share refunded to the Federal Government.

Conclusion – Response accepted.

**CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Inspections and Appeals**

**08-III-HHS-427-23**

Reporting – The State Survey and Certification program is designed to provide financial assistance to any state which is able to determine providers and suppliers of health care services are in compliance with Federal regulatory health and safety standards and conditions of participation. Funds made available under this program are used to support or reimburse state staff for performing survey activities and for state administration of the program.

The Department prepares a Health Facilities Time Allocation report each pay period based on timesheets completed by employees. These allocations are subsequently summarized by activity code on a Health Facilities Allocation of Salaries and FTE report which determines the percentage of time spent on various federal programs. These percentages are used to allocate payroll and other monthly expenses from the Integrated Information for Iowa (I/3) system to the programs. Each quarter, the applicable monthly reports are compiled to prepare the quarterly report due to the Federal government.

The following items were noted:

- 1) For seventeen of the twenty-six pay periods tested, variances of the number of hours worked were noted between the Health Facilities Time Allocation report and the Health Facilities Allocation of Salaries and FTE Report.
- 2) For the month tested, the percentage allocation between various federal programs was unsupported for five of the eighteen expenditure classes tested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

- 3) For eleven of the twelve months tested, variances were noted between the monthly summary of expense report and expenses per the I/3 system.

Recommendation – The Department should review its procedures to ensure information used to prepare the quarterly reports are properly calculated and supported.

Response and Corrective Action Planned – The Department has recently experienced the retirement of staff who worked in this area for several years. There were no audit issues noted in the recent past in this critical area of the Department. However, existing records did not sufficiently document costs for reconciliation by the current state audit team. We have reviewed procedures and have put new processes in place to ensure regular reconciliation with the state accounting system detailed reports and information. The corrective plan targets March 1, 2009, for total compliance with this logical recommendation.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**

**Agency Number: 5-0605IA5028, 5-0605IA5048, 5-0705IA5028, 5-0705IA5048,  
5-0805IA5028, 5-0805IA5048**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Human Services**

**08-III-HHS-401-24**

Medicaid Waivers – The Department administers seven home and community based waiver services (HCBS). Medicaid waivers enable eligible recipients to remain in their home or community rather than being admitted into a medical institution. The services are limited to certain client eligibility groups who have requested a waiver and have been given departmental approval.

Title 16-K-30a of the Employees' Manual states, in part, when a "Notice of Decision" form 470-0602 is issued, a copy should be placed in the case file. In addition, Title 16-K-97 the Employees' Manual identify part of the case worker's responsibility includes completing Form 470-3073, "Mental Retardation Functional Assessment Tool", coordinating the development of a service plan and locating providers. For one of twenty case files reviewed, the case file did not have a Notice of Decision, form 470-3073, and a service plan.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The Department will review procedures at the April 23, 2009 Service Conference Call to remind Service staff of the requirement to ensure a copy of the Notice of Decision, form 470-0602, a completed Mental Retardation Functional Assessment Tool, form 470-3073, and a copy of the service plan is in the case record.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2008

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 0605IA5028, 0705IA5028, 0805IA5028**  
**Federal Award Year: 2006, 2007, 2008**  
**Iowa Department of Human Services**

**08-III-HHS-401-25**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the Medical Assistance Program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified draws for the Medical Assistance Program were made five days after Medicaid checks were issued on the I/3 system. Due to the method used by the Department to issue the checks, the earliest the majority of checks would be redeemed is six days after issuance. This method created a net program interest obligation for the State of Iowa of \$377,935. If the Department would draw the funds according to the pre-issuance per the CMIA agreement, the net program interest obligation would likely be significantly higher.

Recommendation – The Department should work with the State of Iowa's CMIA Coordinator and the U.S. Department of Treasury to determine the best funding technique for the Medical Assistance Program.

Response and Corrective Action Planned – The Department worked with the CMIA Coordinator and the US Department of Treasury to change the CMIA Agreement to match the procedures used by the Department. The CMIA Agreement for fiscal year 2009 states the Medical Assistance Program is on a post-issuance basis. The federal draws are to be requested after the date of disbursement, but prior to the redemption date, which is in line with Department procedures.

Conclusion – Response accepted.

State of Iowa  
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**U.S. Department of Homeland Security**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**08-III-DHS-583-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

A review of the Department's ledgers and cash management system identified nine instances where the cash balance was in excess of \$100,000 for four to twelve days.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department has established an automated draw system for federal grants. This system will request funds once an expense is entered into the Department's accounting system. The Department will monitor the receipt of federal dollars more closely to ensure claims are sent to the Iowa Department of Administrative Services – State Accounting Enterprise in a more efficient manner, thus reducing the time federal funds are in the state's account.

Conclusion – Response accepted.

State of Iowa  
Schedule of Findings and Questioned Costs  
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**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**  
**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**  
**Federal Award Year: 2007, 2008**  
**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**  
**08-III-DHS-583-2**

Subrecipient Monitoring – The Department has established a goal of performing monitoring reviews of ten percent of completed small projects. These projects should be reviewed for proper scope and allowability of project costs.

Department personnel assert the assignment of monitoring reviews for small project closeouts are done through e-mail communications. There was no documentation available to support the selection of ten percent of completed small projects or the monitoring reviews performed.

Recommendation – The Department should establish written procedures for the ten percent goal of completed small project monitoring reviews and ensure the reviews are performed and documented. Procedures should include, but not be limited to, the method used to establish the selection process, the projects selected and the results of the monitoring reviews.

Response and Corrective Action Planned – The Department is in the process of establishing a written standard and procedure through the development and implementation of a Division Monitoring Plan. The following components are currently a part of the Plan and will be implemented as a corrective action directly related to this single audit comment.

100% of small projects are currently reviewed by the Iowa Homeland Security and Emergency Management Division (HSEMD) in the pre-obligation grant monitoring period. This applicable monitoring data, pulled from the applicable grant management system (NEMIS/EMMIE), will be included in and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

An undetermined percentage of small projects are monitored by HSEMD during the project performance period due to required versions or amendments to projects leading to closeout. This applicable monitoring data will be included in and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

Monitoring reviews conducted as a part of the closeout of small projects will be documented along with the final closeout report (P.4 documentation) through the development of a small project applicant site visit form. This applicable monitoring data will be included in future applicant files and tracked by HSEMD as part of reporting required within the Division's Monitoring Plan.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2008

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**08-III-DHS-583-3**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient's audit period, issue a management decision on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate action on all findings.

The State of Iowa Single Audit Report for the year ended June 30, 2007 included a finding for the Iowa Department of Transportation related to allowable cost principles, including questioned costs. The report was issued by March 31, 2008 and was distributed to all State Agencies receiving federal funds. The Department has not issued a management decision on the audit findings and ensured the subrecipient has taken timely and appropriate action on the finding. Department personnel assert the Iowa Department of Transportation has not submitted its audit report and the management decision is not required until six months after receipt of the audit report. However, since the Iowa Department of Transportation is included in the State of Iowa Single Audit report, the distribution of the report to the Iowa Department of Public Defense, Iowa Homeland Security and Emergency Management Division constitutes receipt of the required audit report and a management decision should have been issued by September 30, 2008.

Recommendation – The Department should ensure policies and procedures are followed, even when the subrecipient is another State Agency and management decisions are issued within six months of receipt of the audit report.

Response and Corrective Action Planned – The Department's Comptroller has established procedures to review the State of Iowa Single Audit Report for findings relating to the Department's subrecipients that are State of Iowa Agencies. Findings will be reported to the Iowa Homeland Security and Emergency Management Division (HSEMD) Administrator for his action. The Department's Comptroller's Office will establish timelines for the HSEMD's Administrator's corrective actions.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

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**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**08-III-DHS-583-4**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient's audit period, issue management decisions on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

The Department has established policies and procedures to be followed in the performance of subrecipient monitoring. However, the following items were noted during testing:

- (a) When an entity receives more than \$500,000 from the Department, a single audit was not always performed. The Department does not analyze detailed information in the accounting system to determine whether the funds received by the entity were federal, requiring a single audit.
- (b) The subrecipient audit report review documentation maintained by the Department contained errors or inconsistencies with information reported within the subrecipient audit reports.
- (c) The Department's review of subrecipient audit reports identified two entities with significant deficiencies noted, but subsequent follow-up and resolution of the findings was not noted.

Recommendation –

- (a) The Department should analyze information within the accounting system to ensure audit reports are received and reviewed for all subrecipients which receive \$500,000 or more in federal awards each year. The Department should also follow-up with the entity if a single audit appears to be required but was not performed.
- (b) The Department should ensure documentation maintained as part of the audit report review process is consistent with information contained within the subrecipient audit reports.
- (c) For subrecipient audit reports which contain significant deficiencies, appropriate follow-up and resolution of the findings should be documented.



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Response and Corrective Action Planned –

- (a) The Department's Comptroller's Office has established a report that lists all subrecipients who have received more than \$300,000 from the Department. This report is then compared to the audit reports received to ensure all subrecipients who are required to submit a single audit report have done so. If a discrepancy is found a letter is mailed to the subrecipient requesting a single audit report.
- (b) The Department's Comptroller's Office has established procedures to review the subrecipients' single audit reports. Information concerning federal dollars received by the subrecipient will be reviewed in conjunction with Iowa Homeland Security and Emergency Management Division records to verify amounts reported are correct. Discrepancies will be investigated and communication with the subrecipient will be established to reconcile the discrepancy.
- (c) The Department will now modify the monitoring process to ensure review of all required audit reports is conducted to ensure findings specific to subrecipients that may involve pass-through funding provided by HSEMD are identified. The specific corrective action will be that audit related management decisions for subrecipients will now be triggered by the Department's receipt of the report and will be issued within six months of that time, effective March 1, 2009.

Conclusion – Response accepted.

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR  
Federal Award Year: 2008**

**Iowa Department of Transportation – Passed through Iowa Department of  
Public Defense – Iowa Homeland Security  
and Emergency Management Division**

**08-III-DHS-645-5**

Allowable Cost Principles – OMB Circular A-133 requires all charges to a federal grant represent actual costs. The Department determined actual costs to be requested through queries of the Resource Management System. This system is a database that records information regarding labor, materials and equipment usage from each of the Department's maintenance garages in the state of Iowa. In fiscal year 2007, an error in the query used to determine materials cost resulted in a \$3,593,476 overstatement of the Department's request for reimbursement from the Iowa Department of Public Defense. The Department has currently corrected the query process but has not returned the excess reimbursement to the Iowa Department of Public Defense.

Recommendation – The Department should work with the Iowa Department of Public Defense to resolve this issue.

Response and Corrective Action Planned – The Department is currently in the process of working with the Iowa Department of Public Defense to return the excess reimbursement.

Conclusion – Response accepted.

State of Iowa  
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For the Year Ended June 30, 2008

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR**

**Federal Award Year: 2008**

**Iowa Department of Transportation – Passed through Iowa Department of  
Public Defense – Iowa Homeland Security  
and Emergency Management Division**

**08-III-DHS-645-6**

Record Retention – The Code of Federal Regulations, 44 CFR 13.42, requires source documentation for all expenditures submitted under the Public Assistance grant be retained for three years.

The Department's Office of Maintenance calculated average unit prices for contracted winter materials used in the disasters. This documentation was not retained by the Department. However, the calculation of the average unit prices used was able to be resolved for audit purposes.

Recommendation – The Department should ensure records supporting the costs used for federal reimbursement are retained in compliance with federal and state requirements.

Response and Corrective Action Planned – The Department will ensure records supporting the costs used for federal reimbursement are retained in compliance with federal and state requirements.

Conclusion – Response accepted.

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By Agency Identification

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USDA	U.S. Department of Agriculture
DOD	U.S. Department of Defense
HUD	U.S. Department of Housing and Urban Development
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
EPA	U.S. Environmental Protection Agency
USDE	U.S. Department of Education
EAC	U.S. Elections Assistance Commission
HHS	U.S. Department of Health and Human Services
DHS	U.S. Department of Homeland Security

Iowa State Agencies  
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131	Department for the Blind
167	Civil Rights Commission
216	Department of Commerce – Insurance Division
219	Department of Commerce – Utilities Division
221	First Judicial District
238	Department of Corrections
250	Iowa Prison Industries
252	Ft. Dodge Correctional Facility
259	Department of Cultural Affairs
269	Department of Economic Development
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa Public Television
297	Department of Elder Affairs
309	Department of Workforce Development
379	Department of Human Rights
401	Department of Human Services
411	Glenwood Resource Center
427	Department of Inspections and Appeals
444	Judicial Branch
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Department of Public Defense – Iowa Homeland Security and Emergency Management Division
588	Department of Public Health
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615	Board of Regents
617	Braille and Sight Saving School
618	School for the Deaf
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620	Iowa State University
621	University of Northern Iowa
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642	Governor’s Office on Drug Control Policy
645	Department of Transportation
655	Treasurer of State
671	Commission of Veterans Affairs